

EXHIBIT B

GOVERNOR'S PROPOSED BUDGET FOR FISCAL YEAR 2014

Appropriation of \$2 million to CHC to cover costs of medical care for DOC9, 24*

* The line item appropriation is referred to as "DPH Subsidy."



COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS

Eloy S. Inos
Governor

Jude U. Hofschneider
Lieutenant Governor

26 APR 2013

The Honorable Joseph P. Deleon Guerrero
House Speaker
18th Northern Marianas Commonwealth Legislature
Saipan, MP 96950

The Honorable Ralph DLG. Torres
President of the Senate
18th Northern Marianas Commonwealth Legislature
Saipan, MP 96950

Dear Speaker Deleon Guerrero and President Torres:

In accordance with Article III, Section 9 of the CNMI Constitution and 1 CMC Section 7201(a)(1) (Planning and Budgeting Act), I submit herewith the proposed budget for the Commonwealth Government and Related Agencies for Fiscal Year 2014, beginning October 1, 2013 and ending September 30, 2014. As mandated by the Constitution, the budget submitted herein is balanced, where the total amount of proposed expenditures does not exceed total estimated resources available for appropriation.

Fiscal Climate

The gross budgetary resources reported by the Secretary of Finance and available for general appropriation for FY 2014 are \$145,954,000. The net available resources of \$123,400,000 are available after adjusting for debt service appropriations, earmarked funds, and other legal obligations. The anticipated gain from revenue for FY 2014 comes from increases in business gross revenue tax and hotel occupancy tax. Tourism has steadily been showing promising signs of growth and the Commonwealth has realized significant increased tax collections in this industry. The Marianas Visitors Authority projects continued upward growth in tourism throughout FY 2014. As a result, such forecast is factored into the attached budget proposal. Tax collections from CNMI businesses also continue to show increases. Therefore, with more anticipated enforcement actions, the increased resources reflected in this proposal are further supported.

We will require continued suspension of the following earmarks:

1. Public Laws 15-5 and 14-54 (Non-Resident Worker Fund fees to NMC and PSS; and 10% of Gaming Jackpot Tax to PSS)

Caller Box 10007 Saipan, MP 96950 Telephone: (670) 664-2200 /2300 Facsimile: (670) 664-2211/2311

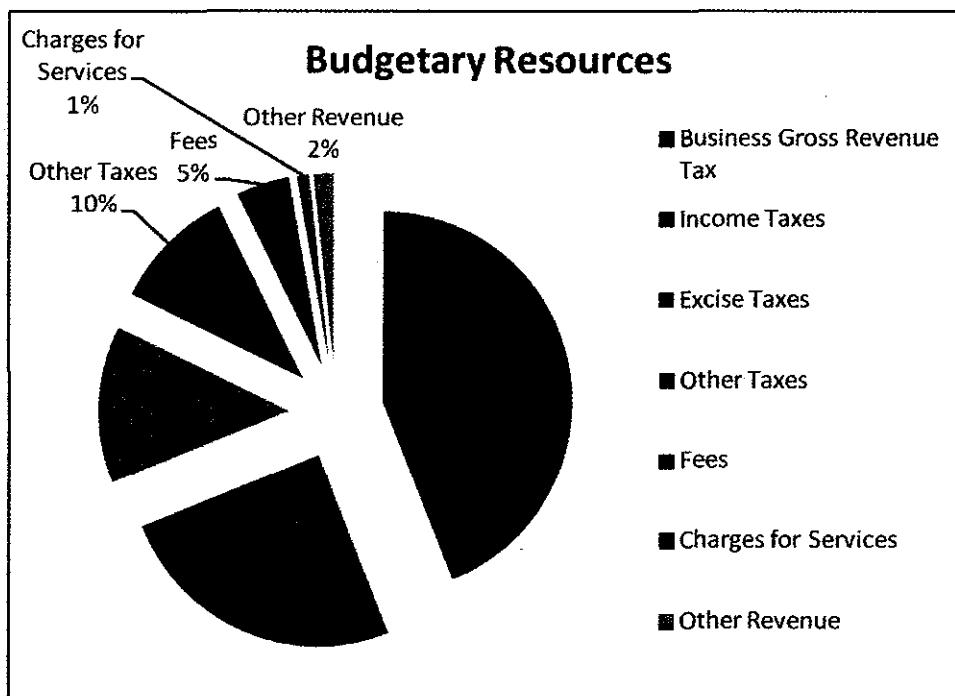
EXH B 000001

2. 4 CMC §1508(a) and (b) (10% of General Fund poker fees to the Human Resources Development fund (WIA) and 50% to the Retirement Fund)

The total identified budgetary resources for FY 2014 before transfers out and debt service appropriation is illustrated in the Table below:

Table 1: Budgetary Resources

| <u>Budgetary Resources</u> | | |
|---|--------------------|-------------|
| Business Gross Revenue Tax | 64,183,000 | 44% |
| Income Taxes | 36,300,000 | 25% |
| Excise Taxes | 19,500,000 | 13% |
| Other Taxes | 15,300,000 | 10% |
| Fees | 6,570,000 | 4% |
| Charges for Services | 1,500,000 | 1% |
| Other Revenue | 2,601,000 | 2% |
| Total Identified Budgetary Resources | 145,954,000 | 100% |



Budget Strategy

Our goals while developing this budget proposal are to allocate sufficient funds to extend the operations of the existing retirement program, reduce costs, and increase efficiency of government operations. Departments were directed to assess their programs and eliminate operational redundancies where possible; promote energy conservation and curtail or eliminate non-essential spending, including reduction in overtime costs.

In preparing this budget, three separate methodologies were considered in evaluating all of the departments and agencies proposed submission. The first methodology was to eliminate all full time equivalents that were vacant and unannounced. The second methodology was to examine the proposals submitted in three scenarios specifically for all others category: the effect of a 30% reduction, the effect of a 20% reduction, and the effect combined. The result of this examination brought the department's request to near current level with the exception of a few that went below current budget. The third methodology was to examine past and current activities to ensure any proposed decrease in allocation would not jeopardize the delivery of basic public services.

This proposal, validated by the budget worksheets enclosed, is the net result of the funding requested by the departments and activities amounting in excess of available resources by \$67.3 million. In accordance with my constitutional duty to maintain a balanced budget, only very critical activities were considered in this proposal. Accordingly, this budget submission illustrates the following underlying assumptions and considerations:

- 1) Increased allocation towards the Northern Mariana Islands Retirement Fund;
- 2) Increased allocation to the Public School System;
- 3) Funded all sworn police officers and fire fighters at 86 and 106 regular hours to be in compliance with the Fair Labor Standards Act;
- 4) Continued subsidy of \$1.9 million to the Commonwealth Healthcare Corporation;
- 5) Consolidation of the Workforce Investment Agency and the Department of Labor;
- 6) Elimination and transition of the Division of Sports and Recreation from the Department of Community and Cultural Affairs and into the Northern Marianas Amateur Sports Association;
- 7) Consolidation of offices affected by Public Law 17-80 and Public Law 17-88;
- 8) Application of the proposed minimum wage increase by \$0.50 effective September 30, 2013 for those currently earning \$5.55 per hour;
- 9) Decentralization of utility expenses into the respective departments;
- 10) Removal of all deputy positions and all vacant and new positions except those announced; and
- 11) Reduction of All Others allocation specifically removing local travel funds and imposing travel restrictions.

The effects of the above resulted in a net budget of \$130,010,443. This net budget requirement is further reduced by expenditures being absorbed by the Compact Impact reimbursements and transfer of eligible expenditures into non-general fund sources in the amounts of \$1,930,443 and \$4,680,000 respectively. The net operating budget for

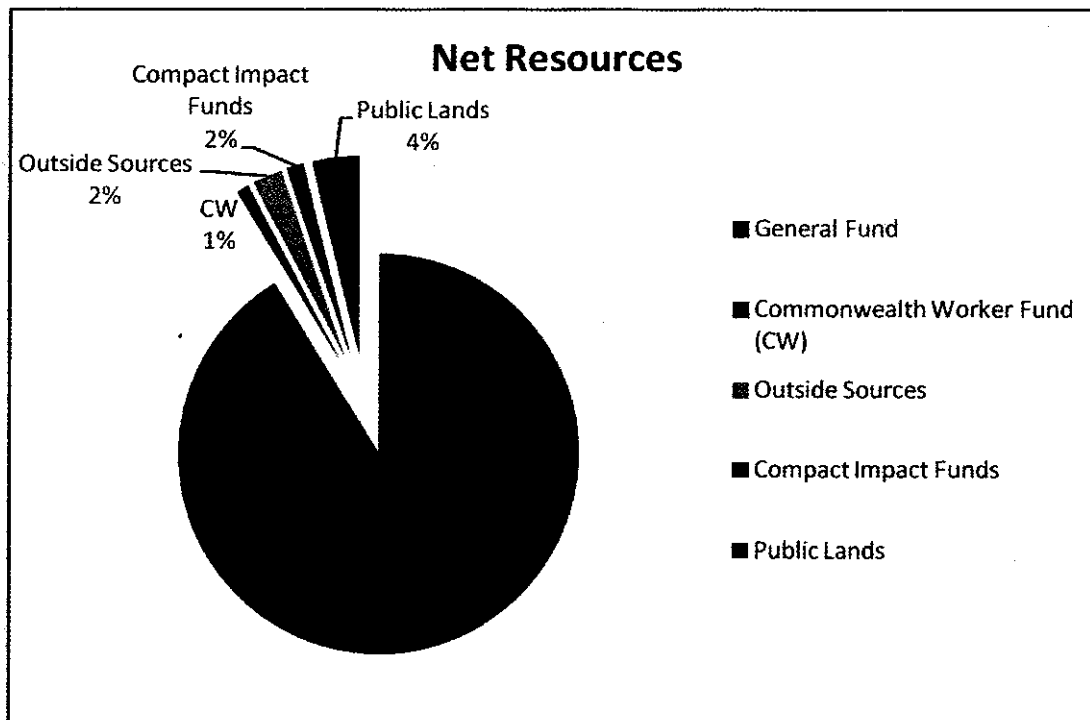
appropriation is \$123,400,000, an amount equal to resources available for general appropriations; hence, a balanced budget.

| | |
|--|---------------------|
| Estimated Gross Budgetary Resources for FY 2014: | 145,954,000 |
| A. Less Revenue Transfers to Other Funds: | |
| 1. PL 13-38 Cigarette Excise Tax to Tobacco Control | (1,365,000) |
| 2. PL 13-42 10% Excise Tax to Solid Waste | (1,585,000) |
| 3. CIQ Reimbursement | (400,000) |
| 4. 4 CMC §1803(b) NMIRF hotel/cont. tax (per court order) | (2,010,000) |
| 5. 4 CMC §1803(b) MVA hotel/container tax (earmark) | (7,340,000) |
| 6. PL 17-7 MPLT Interest for CUC | <u>(1,300,000)</u> |
| | (14,000,000) |
| B. Less Debt Service Previously Appropriated: | |
| 1. 2003A \$40 Million Bond Payment | (960,750) |
| 2. 2007A Refunding Bond Payment | (5,158,500) |
| 3. 2007B Refunding Bond Payment | <u>(2,434,750)</u> |
| | (8,554,000) |
| Subtotal | <u>(22,554,000)</u> |
| Net FY2014 Budgetary Resources Available for Appropriation | <u>123,400,000</u> |

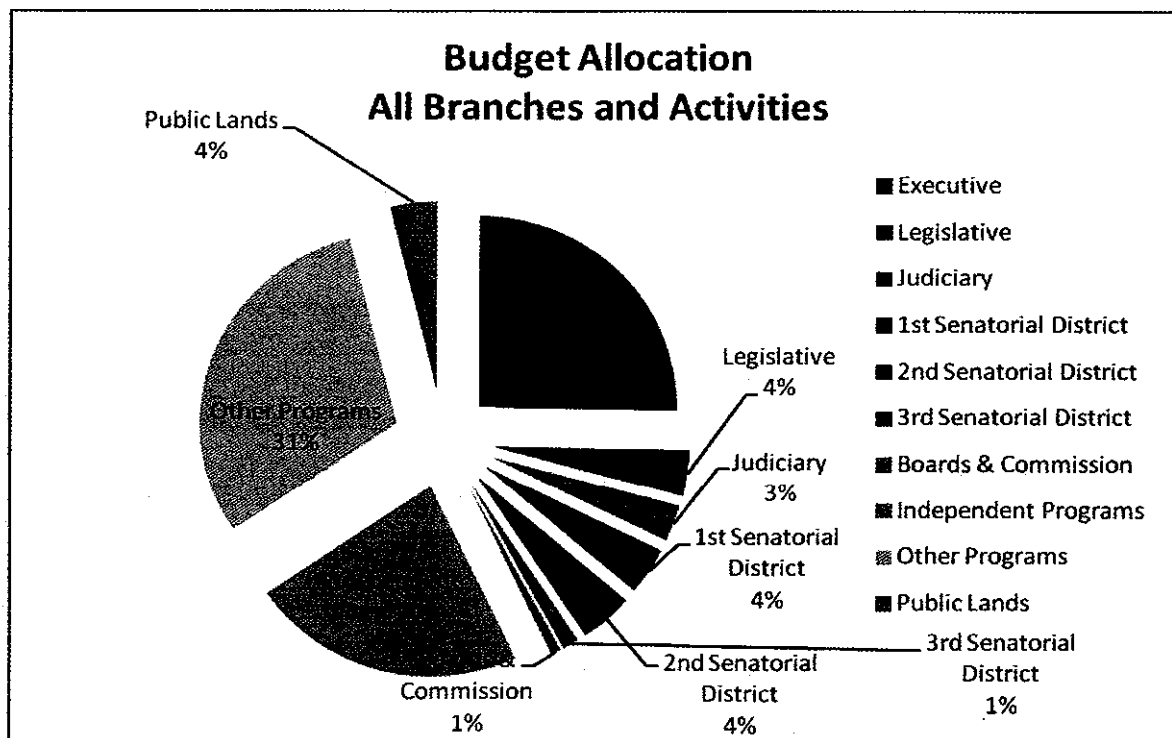
Other resources for this proposal were considered and are distributed in Table 2 as follows:

Table 2: Net Resources

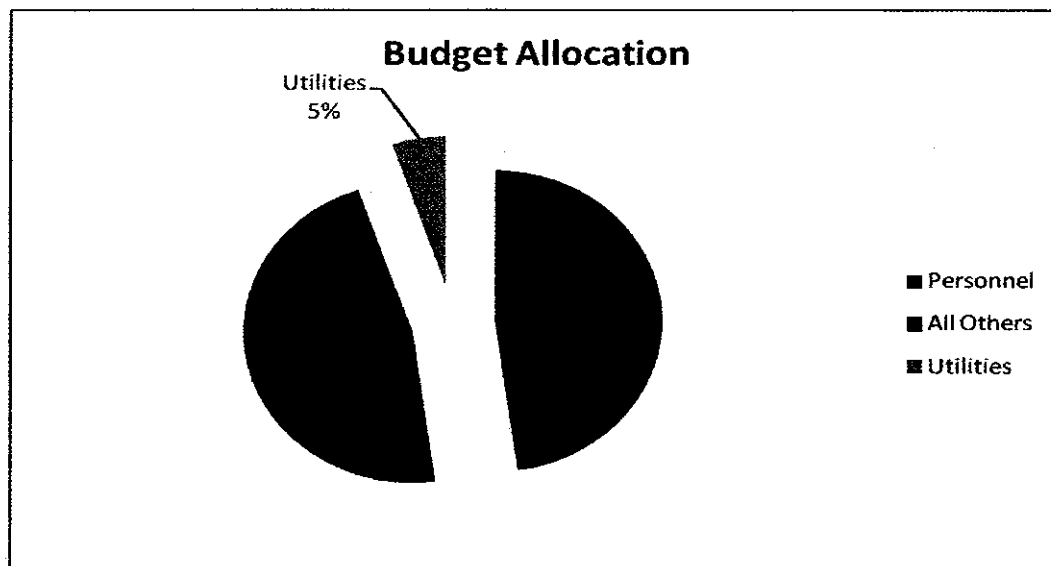
| <u>Net Resources</u> | |
|-------------------------------|--------------------|
| General Fund | 123,400,000 |
| Commonwealth Worker Fund (CW) | 1,400,000 |
| Outside Sources | 3,280,000 |
| Compact Impact Funds | 1,930,443 |
| Public Lands | 5,260,796 |
| Total | 135,271,239 |



The illustration above excludes autonomous agencies and other programs and activities that are self-revenue generating and self-sustaining with the exception of the Department of Public Lands. All budget requirements for these entities are submitted under separate cover for informational purposes. Following is an illustration of how the budget was allocated between branches and activities.



The budget allocation illustrated below depicts 48% of the proposed FY 2014 will be expended in personnel, 47% for all others operational expenses, and 5% for utilities.



Of the total funds allocated for All Others, a large amount represents personnel costs of independent agencies treated as transfers such as the Marianas Visitors Authority, the Northern Marianas College, the Public School System, and the Commonwealth HealthCare Corporation.

The chart illustration below reflects the number of full time equivalents at 2,694 that are part of the proposed budget for FY 2014 followed by Table 4 representing the distribution of the uses of available resources in the operating budget.

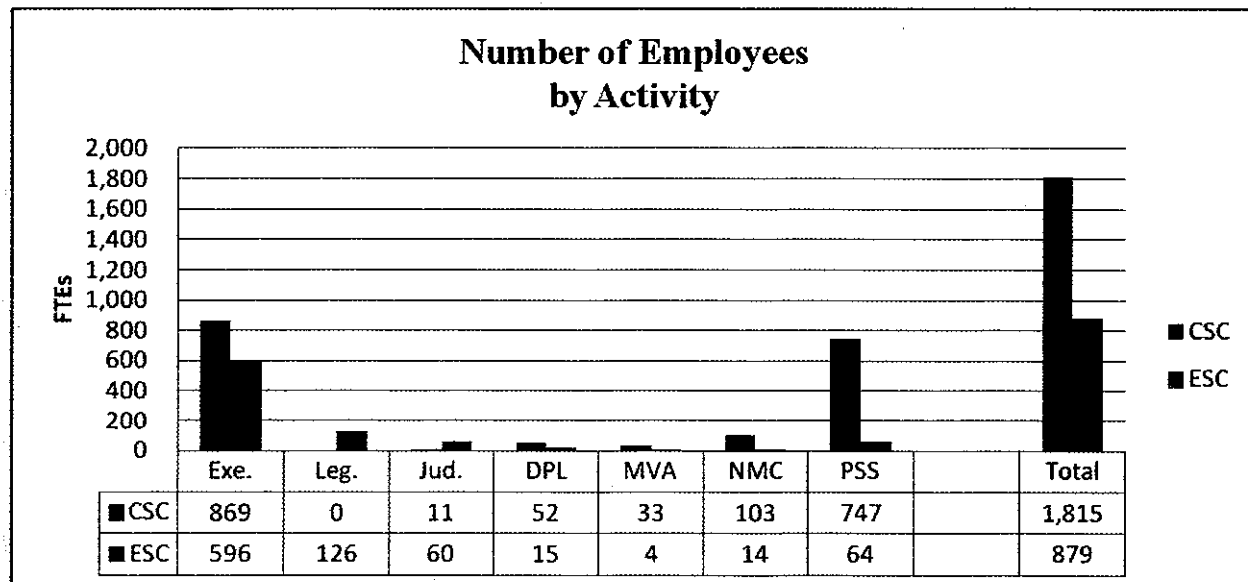


Table 4 - Uses

| <u>Government Activities Uses</u> | | | | | |
|--|--------------------|------------------|------------------|--------------------|----------|
| Activities | Saipan | Tinian | Rota | Total | % |
| Health ¹ | 10,853,033 | | | 10,853,033 | 8% |
| Public Safety and Law Enforcement ² | 13,850,145 | 1,119,547 | 981,586 | 15,951,278 | 12% |
| General Government ³ | 31,659,532 | 2,910,924 | 2,128,936 | 36,699,392 | 27% |
| Community and Social Services ⁴ | 1,999,653 | 256,094 | 205,272 | 2,461,019 | 2% |
| Other Elected Officials ⁵ | 1,332,051 | 249,753 | 251,055 | 1,832,859 | 1% |
| Utilities ⁶ | 5,609,040 | 872,691 | 679,241 | 7,160,972 | 5% |
| Public Works | 2,214,093 | 152,241 | 492,455 | 2,858,789 | 2% |
| Lands and Natural Resources | 1,724,675 | 438,371 | 620,266 | 2,783,312 | 2% |
| Legislative Branch ⁷ | 4,173,910 | (200,894) | (187,770) | 3,785,246 | 3% |
| Judicial Branch | 3,699,335 | | | 3,699,335 | 3% |
| Education ⁸ | 39,585,891 | 0 | 0 | 39,585,891 | 29% |
| Economic Development ⁹ | 2,134,128 | 118,179 | 186,371 | 2,438,678 | 2% |
| Autonomous Agencies (DPL) | 5,161,436 | 0 | 0 | 5,161,436 | 4% |
| Total | 123,996,922 | 5,916,906 | 5,357,412 | 135,271,240 | |

¹ Includes CHCC, Medicaid Reimbursement, Medicaid Administration, Medical Referral & Govt. Health Ins.

² Includes Attorney General's Office, Dept. of Corrections, Div. of Customs and Dept. of Public Safety.

³ Includes Office of the Governor, Lt. Governor, Other Offices of Governor/Lt. Governor, Dept. of Finance, Dept. of Labor, First Senatorial District, Second Senatorial District, Third Senatorial District, Boards and Commission and Independent Programs.

⁴ Includes Dept. of Community & Cultural Affairs, Public Libraries, Humanities Council, Ayuda Network, Domestic Violence, Marianas Bound-Karidat, Commonwealth Museum, Substance Abuse, NMASA, DDC CNMI Respite Service.

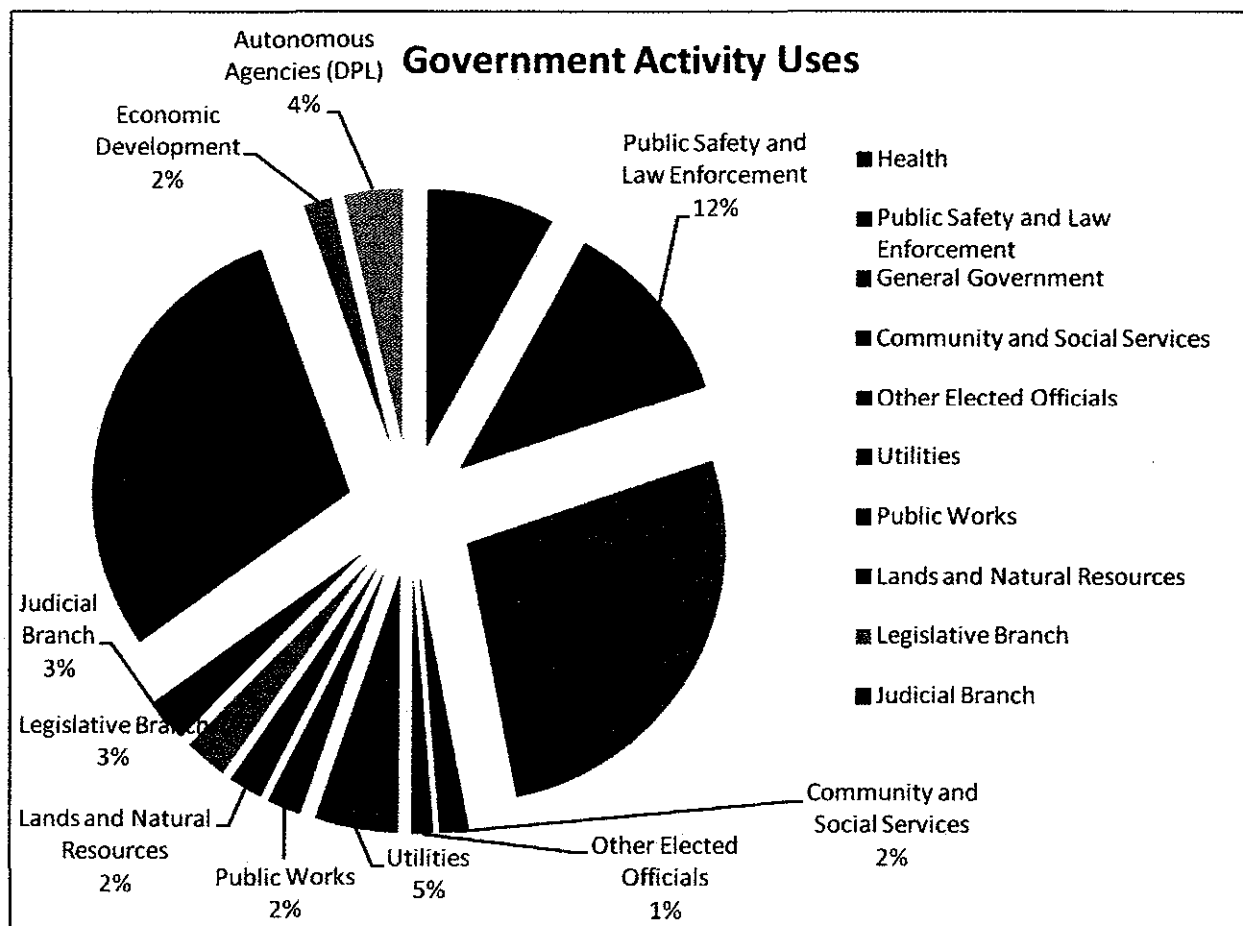
⁵ Includes salaries and benefits of Governor, Lt. Governor, Mayors, Representatives and Senators.

⁶ Includes all utilities for Saipan, Tinian Rota.

⁷ Excludes salaries of elected members of House and Senate.

⁸ Includes allocation to the Northern Marianas College, Public School System and the CNMI Scholarship.

⁹ Includes allocation of the Dept. of Commerce, Marianas Visitors Authority and Economic Development offices for Tinian and Rota



The details highlighting the FY 2014 operating budget are addressed as follows:

Northern Mariana Islands Retirement Fund

The allocation of \$20 million to the Northern Mariana Islands Retirement Fund includes funding for all defined benefit (DB) members who opted to remain with the DB plan; allocation for group health and life for active retirees, and the employer unfunded liability. A cost breakdown is reflected in the Table below:

| Branch | Defined Benefit | Retirees GHLI | Employer | | TOTAL |
|--------------|------------------|------------------|--------------------|----------------|-------------------|
| | | | Unfunded Liability | OPA Fees 1% | |
| Executive | 863,412 | 8,500,000 | 10,236,108 | 198,200 | 19,797,720 |
| Judicial | 0 | | | | 0 |
| Legislative | 202,280 | | | | 202,280 |
| TOTAL | 1,065,692 | 8,500,000 | 10,236,108 | 180,000 | 20,000,000 |

Public School System

This proposal allocates \$33,000,000 to the Public School System, an increase of \$3.0 million from current year, or 27% of total general fund resources. This sum was realized through a cost reduction applied across all departments and agencies. The additional \$3,000,000 represents funding to offset the outstanding maintenance of effort allocation

for FY 2010. The Public School System has the flexibility on how the application of the additional funding will be expended.

Commonwealth HealthCare Corporation (CHCC)

As CHCC has full control over its local revenue, the estimated \$32,000,000 it receives annually is not included in this proposed submission. In support of their additional needs, and its regular stream of revenue, the sum of \$2.0 million was allocated to the Commonwealth Healthcare Corporation to help defray the cost of clinical services for the indigent population, the inmates from the Department of Corrections requiring medical care, and for salary compensation of the Chief Executive Officer and the Chief Financial Officer.

CHCC is encouraged to continue utilization of the certified public expenditures (CPE) to generate \$0.55 for every dollar spent on the cost of providing medical care. For example, a CPE of \$9.6 million will generate \$11.7 million in Medicaid reimbursements, provided the CHCC certifies that the CPE claims were cost-related to the Medicaid clientele.

In FY 2013, other funding needs of the hospital were addressed outside of the general fund amounting to \$4.958 million for the upgrade of the fire alarm and sprinkler system and the ventilation and cooling systems. The source of funding was derived from the redirection of our 2012 and amendment of 2013 capital improvement project funds to the CNMI. The Office of Insular Affairs (OIA) approved our request on April 15, 2013. These opportunities will continue into FY 2014 and can continue to address the needs of CHCC.

Utilities

For FY 2014, we have reverted utilities allocation back to each branch of government and to each department. In order to encourage energy conservation, only 80% of actual utilities paid by each department are budgeted herein. Through reducing last year's utility costs by 20%, we are encouraging energy conservation and hoping to drop the cost of utilities from \$8.8 million to \$7.0 million for the central government. The amount allocated to utilities will defray utility consumption charges for Saipan, Tinian and Rota Municipalities, and the Judicial and Legislative Branches. This excludes any utility allocation for the Public School System and the Northern Marianas College.

We request that a separate provision be included to restrict any funds to be reprogrammed from the utilities allocation similar to that of P.L. 16-32.

Reorganization/Elimination

This proposal includes the transition of the Workforce Investment Agency (WIA) into the Department of Labor; the Division of Sports and Recreation into the Northern Marianas Amateur Sports Association (NMASA), the Worker's Compensation Commission into the Department of Commerce pursuant to P.L. 17-88, and the Offices of Personnel Management (Saipan, Tinian and Rota) into the Civil Service Commission pursuant to P.L. 17-80. This proposal also anticipates the transfer of the Group Health and Life Insurance Program from NMIRF to DOF.

Privatization

Privatization of the functions of the Division of Parks and Recreation will take place in the new fiscal year by outsourcing grounds maintenance services for all parks and recreational areas. A privatization plan is being developed to mitigate potential impacts prior to its implementation. Employees affected are highly encouraged to become entrepreneurs who will have an opportunity to participate in competitive solicitations to perform grounds maintenance services as part of the Tourism Task Force Initiatives to keep the CNMI well manicured. The execution of this initiative, if successful, will empower employees to become vendors.

Funding is necessary to mitigate any effects necessary to effectuate a smooth transition for the affected employees to the private sector. To assist with this transition, programs like the Small Business Development Center and the Commonwealth Development Authority can assist with training how to become a small business owner and open and operate a small business in the Commonwealth.

This is in no way intended to insinuate that the quality of work and dedication of the Parks and Recreation employees are not appreciated, nor should anyone doubt how much we value each and every public employee in our administration.

We encourage other government entities to evaluate existing government programs that may be downsized or considered for outsourced activities to realize savings opportunities while continuing to meet program objectives. This is also one of our mechanisms to address developing our private sector capacity.

Vacant and New Positions

We implemented the removal of all deputy positions, including all vacant and new positions, as part of our cost-cutting initiatives, with the exception of those vacancies processed for examination announcements. We have included for your consideration 100 full-time equivalents for the entire Executive Branch, which may be filled upon the Governor's approval, provided that the FTE shall be restricted to positions that are essential to the delivery of public services. No FTE shall receive compensation in excess of the government salary ceiling set forth in 1 CMC §8248, as amended, and as long as funding for the personnel expenditures of the Executive Branch does not exceed the appropriation level.

We request that a continued reprogramming flexibility be maintained to accommodate only those that may be faced with the most critical need.

Travel

Other cost cutting measures were also incorporated in the budget, such as travel restrictions using local funds. However, in the event that travel is necessary to be performed, the request must be approved by the Governor.

Public Safety

Included in the budget are the 86 regular hours for sworn police officers and 106 hours for firefighters to be in compliance with the Fair Labor Standards Act.

First and Second Senatorial Districts

Although funding allocation between the Municipalities of Tinian and Rota resulted in an uneven allocation, the Second Senatorial District received a greater allocation based on actual utility consumptions in FY 2012. Vacancies in the municipalities were retained as agreed upon during the Governor's Council meeting held last April 1, 2013.

Commonwealth Worker Fee - CW (U.S.P.L. 110-229)

Depending on the outcome of the Commonwealth's joint request to the U.S. Department of Homeland Security for extension of the transition period beyond December 31, 2014, and in consultation with the U.S. Department of Labor, we anticipate the number of transitional Commonwealth-only workers to decrease in fiscal year 2014 similar to the adjustment made in 2013 from the current 15,000. We applied a conservative approach in calculating the supplemental fee of \$150 per nonimmigrant worker to each prospective employer who is issued a permit during the transition period. The sum of \$735,733 is anticipated from CW fees for FY 2014 by multiplying 48.8% of the projected adjusted CW cap (10,050). This amount, combined with an existing available balance of \$664,667 totals \$1,400,000. Revenues generated from CW fees will be allocated at \$700,000 each to the Public School System and the Northern Marianas College specifically for workforce training curriculum. Pursuant to U.S. P.L. 110-229, Section 702(6)(a)(6), these funds can only be use towards training and education within an educational institution.

Revenue Generation

It is critical that the any and all revenue generating measures be considered and introduced expeditiously to meet the demands of providing public service to the Commonwealth. This effort will require close collaboration with the Administration, as well as the private sector, to ensure that we remain focused on resolving the issues that we all mutually face, as well as address and mitigate any concerns that may arise prior to implementation.

Other

We request that a provision be included in the budget specifically placing strict adherence to the Salary Compensation Adjustment Act across all government entities.

In summary, although the net overall projection in revenue for FY 2014 resulted in an increase of \$9,180,000, this projection did not result in an increase in the cost of government operations. In anticipation of passage of legislation for the Executive Branch to absorb the GHLI Program, the increase was used to meet the obligation to the retirement fund. The increased allocation for the Public School System amounting to \$3,000,000 was realized through a cost reduction in personnel and all others amongst all departments and agencies.

This submission fulfills the Executive Branch's primary responsibility as required by the Constitution. We are cognizant of the opportunity to submit amendments and revisions to this budget three months prior to the beginning of the fiscal year. We will continue to monitor events and fiscal conditions that might affect this budget and will submit changes and amendments as appropriate.

This budget submission has received the input and comments of the Mayors of Rota, Tinian and Aguigan, Saipan, and the Northern Islands, as well as that of the Executive Assistant for Carolinian Affairs. The Council members have reiterated their request for your consideration to allow some flexibility in their allocated number of positions for the fiscal year.

The Special Assistant for Management and Budget and the Secretary of Finance are available to discuss the details of this Proposed CNMI Budget for Fiscal Year 2014. Thank you and we look forward to working with you and the members in ensuring a timely passage of this proposal.

Sincerely,



ELOY S. INOS

cc: Lt. Governor
Secretary of Finance
Special Assistant for Management and Budget
Special Assistant for Administration
Special Assistant for Programs and Legislative Review
All Mayors
All Municipal Councils
Executive Assistant for Carolinian Affairs
Members of the 18th Legislature

SUMMARY OF RESOURCES

| | | | |
|--------------------|---|---|----------------------|
| I. | GENERAL FUND | | \$123,400,000 |
| | <i>(Source: DOF Revenue Estimate Memo; available for general appropriation)</i> | | |
| II. | COMMONWEALTH WORKER FUND (CWF) | * | 1,400,000 |
| | <i>(Source: DOF Revenue Estimate Memo)</i> | | |
| III. | OUTSIDE SOURCES | * | 3,280,000 |
| | <i>(Source: DOF Revenue Estimate Memo)</i> | | |
| IV. | COMPACT IMPACT FUNDS | * | 1,930,443 |
| | <i>(Source: DOI Grant Award Approval)</i> | | |
| SUB-TOTAL | | | \$130,010,443 |
| V. | PUBLIC LANDS | | \$5,260,796 |
| | <i>(Source: Public Lands Revenue Estimate Schedule)</i> | | |
| GRAND TOTAL | | | \$135,271,239 |

**Will be treated as expense transfer of specific expenses authorized under fund/grant.*

EXHIBIT B
Office of the Secretary
Department of Finance



P.O. Box 5234 CHRB SAIPAN, MP 96950

TEL (670) 664-1100 FAX: (670) 664-1115

**MEMORANDUM**

TO: Special Assistant for Management and Budget

DATE: 04/17/13

FROM: Secretary of Finance

SFM 2013-40

SUBJECT: FY2014 General Revenue Estimates

Attached is the General Revenue Estimate for Fiscal Year 2014. The gross operating resources for the year are estimated at \$145,954,000. This amount is reduced by \$14,000,000 as a result of earmarks for specific excise tax revenues to the Tobacco Control and Solid Waste Revolving Funds, CIQ reimbursements, hotel and alcohol container tax earmarks for both the Northern Marianas Retirement Fund (NMIRF) and Marianas Visitors Authority (MVA) as well as the earmarks for Marianas Public Land Trust (MPLT) interest income to the Commonwealth Utilities Corporation (CUC) as mandated by law. Additionally, \$8,554,000 is reserved for previously appropriated debt service payments. This results in a net amount of \$123,400,000 available for appropriation in FY 2014.

Estimated Gross Budgetary Resources for FY2014:

\$145,954,000

A. Less Revenue Transfers to Other Funds:

| | | |
|---|--------------------|--------------|
| 1. PL 13-38 Cigarette Excise Tax to Tobacco Control | (1,365,000) | |
| 2. PL 13-42 10% Excise Tax to Solid Waste | (1,585,000) | |
| 3. CIQ Reimbursement | (400,000) | |
| 4. 4 CMC §1803(b) NMIRF hotel/container tax (per court order) | (2,010,000) | |
| 5. 4 CMC §1803(b) MVA hotel/container tax (earmark) | (7,340,000) | |
| 6. PL 17-7 MPLT Interest for CUC | <u>(1,300,000)</u> | (14,000,000) |

B. Less Debt Service Previously Appropriated:

| | | |
|------------------------------------|--------------------|-------------|
| 1. 2003A \$40 Million Bond Payment | (960,750) | |
| 2. 2007A Refunding Bond Payment | (5,158,500) | |
| 3. 2007B Refunding Bond Payment | <u>(2,434,750)</u> | (8,554,000) |

Subtotal

(22,554,000)

Net FY2014 Budgetary Resources Available for Appropriation

\$123,400,000

The net resources available for general appropriation increased, but because the Government anticipates the passage of legislation to transfer responsibility of the Group Health Life Insurance (GHLI) from the NMIRF to the Executive Branch, most of the increase in net resources is likely to be absorbed by the cost of this program. The estimates also include the recently adjusted earmarks under 4 CMC §1803(b) 80% of Hotel Occupancy Tax and 20% of Alcoholic Beverage Container Tax to MVA and 20% Hotel Occupancy Tax and 30% Alcoholic Beverage Container Tax to the NMIRF. The estimates also include assumptions for an increase in tourist arrivals as a result of recent trends and aggressive marketing by MVA and collection on several ongoing enforcement actions by the Commonwealth.

These estimates also assume continued suspension of the following statutorily earmarked provisions:

- Public Laws 14-54 and 15-5 (Non Resident Worker Fund Fees to the Public School System (PSS) and the Northern Marianas College (NMC) as well as the 10% Gaming Jackpot Tax to PSS)
- 4 CMC §1508(a) and (b) (10% of General Fund poker fees to the Human Resources Development Fund or Workforce Investment Agency (WIA) and 50% to NMIRF).

WIA is directly budgeted for more than the earmark would generate. Employer contribution to the NMIRF is budgeted through line item appropriation.

If you have any questions or require additional information about this report, please contact me at 664-1100 or via email at larrisa.larson@gov.mp.

Sincerely,



Larrisa C. Larson
Secretary

Attachments

cc: Governor
Lt. Governor

COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
DEPARTMENT OF FINANCE
FY2013 GENERAL REVENUE ESTIMATES VS ACTUAL
AS OF MARCH 31, 2013

| REVENUE SOURCE | Total FY2011 Actual Revenue | Total FY2012 Actual Revenue | Total FY2013 Estimated Revenue | FY2013 6 Month Budgeted Revenue | FY2013 6 Month Actual Revenue | Variance | FY2014 Estimated Revenue |
|---|--------------------------------------|--------------------------------------|---|--|--|--------------------|--------------------------------|
| TAXES | | | | | | | |
| Income Tax: | | | | | | | |
| Business Gross Revenue Tax | 45,181,228 | 50,063,515 | 57,200,000 | 28,600,000 | 27,235,573 | (1,364,427) | 64,183,000 |
| Wage & Salary Tax | 25,671,824 | 22,920,071 | 25,500,000 | 12,750,000 | 12,163,435 | (586,565) | 25,500,000 |
| Personal NMTIT | 4,106,955 | 4,242,955 | 6,500,000 | 3,250,000 | 2,042,145 | (1,207,855) | 6,500,000 |
| Corporate NMTIT | 1,781,162 | 1,965,301 | 2,500,000 | 1,250,000 | 1,432,129 | 182,129 | 2,500,000 |
| Gaming Jackpot Tax | 1,376,765 | 1,317,438 | 1,400,000 | 700,000 | 684,647 | (15,353) | 1,400,000 |
| Penalties/Interest Delinquent Taxes | 347,990 | 504,716 | 400,000 | 200,000 | 276,974 | 76,974 | 400,000 |
| Total Income Taxes | 78,465,924 | 81,013,996 | 93,500,000 | 46,750,000 | 43,834,903 | (2,915,097) | 100,483,000 |
| Excise Taxes: | | | | | | | |
| Cigarettes | 5,122,083 | 5,530,476 | 6,000,000 | 3,000,000 | 2,967,206 | (32,794) | 6,000,000 |
| Beer & Malt Beverages | 2,787,279 | 2,758,470 | 2,300,000 | 1,150,000 | 1,206,046 | 56,046 | 2,500,000 |
| Other Commodities | 9,447,536 | 10,864,571 | 8,500,000 | 4,250,000 | 5,718,474 | 1,468,474 | 11,000,000 |
| Total Excise Taxes | 17,356,898 | 19,153,517 | 16,800,000 | 8,400,000 | 9,891,726 | 1,491,726 | 19,500,000 |
| Other Taxes: | | | | | | | |
| Hotel Occupancy Tax | 5,068,232 | 5,709,129 | 5,470,000 | 2,735,000 | 3,314,183 | 579,183 | 9,000,000 |
| Bar Tax | 746,713 | 664,837 | 700,000 | 350,000 | 361,369 | 11,369 | 700,000 |
| Beautification Tax | 973,995 | 1,014,142 | 800,000 | 400,000 | 585,975 | 185,975 | 800,000 |
| Subtotal Other Taxes | 6,788,940 | 7,388,108 | 6,970,000 | 3,485,000 | 4,261,527 | 776,527 | 10,500,000 |
| Liquid Fuel Tax | | | | | | | |
| Non Aviation Fuel | 3,039,858 | 2,822,099 | 3,000,000 | 1,500,000 | 1,791,975 | 291,975 | 3,500,000 |
| Aviation Fuel | 467,451 | 506,307 | 200,000 | 100,000 | 347,721 | 247,721 | 600,000 |
| Total Liquid Fuel Tax | 3,507,309 | 3,328,406 | 3,200,000 | 1,600,000 | 2,139,696 | 539,696 | 4,100,000 |
| Beverage Container Tax | | | | | | | |
| Soft Drinks & Non Dairy | 318,323 | 306,355 | 200,000 | 100,000 | 137,164 | 37,164 | 200,000 |
| Beer, Ale, Malt, distilled alcohol, wine & sake | 576,529 | 577,615 | 500,000 | 250,000 | 252,552 | 2,552 | 500,000 |
| Total Beverage Container Tax | 894,852 | 883,970 | 700,000 | 350,000 | 389,716 | 39,716 | 700,000 |

EXHIBIT B

| REVENUE SOURCE | Total FY2011 Actual Revenue | Total FY2012 Actual Revenue | Total FY2013 Estimated Revenue | FY2013 6 Month Budgeted Revenue | FY2013 6 Month Actual Revenue | Variance | FY2014 Estimated Revenue |
|---|--------------------------------------|--------------------------------------|---|--|--|------------------|--------------------------------|
| Total Other Taxes | 28,547,999 | 30,754,001 | 27,670,000 | 13,835,000 | 16,682,665 | 2,847,665 | 34,800,000 |
| TOTAL TAXES | 107,013,923 | 111,767,997 | 121,170,000 | 60,585,000 | 60,517,568 | (67,432) | 135,283,000 |
| LICENSES & FEES | | | | | | | |
| Amusement Machine Licenses | | | | | | | |
| Non Gambling Machines | 19,850 | 14,600 | 20,000 | 10,000 | 8,400 | (1,600) | 20,000 |
| Poker Machines | 4,009,100 | 3,354,000 | 4,050,000 | 2,025,000 | 2,228,750 | 203,750 | 3,200,000 |
| Total Amusement Machine Licenses | 4,028,950 | 3,368,600 | 4,070,000 | 2,035,000 | 2,237,150 | 202,150 | 3,220,000 |
| Other Licenses & Fees | | | | | | | |
| Business License Fees | 672,461 | 697,018 | 900,000 | 450,000 | 344,937 | (105,063) | 900,000 |
| Vehicle Registration Fees | 1,223,533 | 1,161,679 | 1,300,000 | 650,000 | 561,740 | (88,260) | 1,300,000 |
| Operator License Fees | 388,265 | 461,978 | 300,000 | 150,000 | 265,630 | 115,630 | 300,000 |
| Admiralty & Maritime Fees | 7,654 | 7,932 | 10,000 | 5,000 | 3,734 | (1,266) | 10,000 |
| Weapons Fee | 28,158 | 30,148 | 40,000 | 20,000 | 20,932 | 932 | 40,000 |
| Corporation Fees | 207,836 | 190,850 | 200,000 | 100,000 | 118,797 | 18,797 | 200,000 |
| Building Safety Code Fees | 112,465 | 131,603 | 150,000 | 75,000 | 70,488 | (4,512) | 150,000 |
| Passport Fees | 327,346 | 417,283 | 200,000 | 100,000 | 183,341 | 83,341 | 200,000 |
| Miscellaneous Licenses & Fees | 328,975 | 216,391 | 250,000 | 125,000 | 56,313 | (68,687) | 250,000 |
| Total Other Licenses & Fees | 3,296,693 | 3,314,882 | 3,350,000 | 1,675,000 | 1,625,912 | (49,088) | 3,350,000 |
| TOTAL LICENSES & FEES | 7,325,643 | 6,683,482 | 7,420,000 | 3,710,000 | 3,863,062 | 153,062 | 6,570,000 |
| CHARGES FOR SERVICES | | | | | | | |
| Indirect Cost Reimbursement | 1,692,000 | 970,557 | 2,000,000 | 1,000,000 | 650,436 | (349,564) | 1,000,000 |
| CIQ Overtime | 260,310 | 525,844 | 400,000 | 200,000 | 284,054 | 84,054 | 450,000 |
| Miscellaneous Charges for Services | 11,000 | 73,822 | 50,000 | 25,000 | 37,406 | 12,406 | 50,000 |
| TOTAL CHARGES FOR SERVICES | 1,963,310 | 1,570,223 | 2,450,000 | 1,225,000 | 971,896 | (253,104) | 1,500,000 |
| OTHER REVENUE | | | | | | | |
| Interest Income-Treasury | 8,000 | 9,671 | 50,000 | 25,000 | 3,163 | (21,837) | 50,000 |
| Business Privilege Fee | 432,000 | 529,838 | 400,000 | 200,000 | 284,981 | 84,981 | 400,000 |
| Lottery Commission Revenue | 149,000 | 159,690 | 150,000 | 75,000 | 71,229 | (3,771) | 150,000 |
| Miscellaneous | 432,000 | 373,998 | 409,000 | 204,500 | 82,269 | (122,231) | 409,000 |
| TOTAL OTHER REVENUE | 1,021,000 | 1,073,197 | 1,009,000 | 504,500 | 441,642 | (62,858) | 1,009,000 |

EXHIBIT B

| REVENUE SOURCE | Total FY2011 Actual Revenue | Total FY2012 Actual Revenue | Total FY2013 Estimated Revenue | FY2013 6 Month Budgeted Revenue | FY2013 6 Month Actual Revenue | Variance | FY2014 Estimated Revenue |
|---|--------------------------------------|--------------------------------------|---|--|--|---------------|--------------------------------|
| TOTAL FEES, SERVICES & OTHER REVENUE | 10,309,953 | 9,326,902 | 10,879,000 | 5,439,500 | 5,276,600 | (162,900) | 9,079,000 |
| TOTAL GENERAL FUND REVENUE | 117,323,876 | 121,094,899 | 132,049,000 | 66,024,500 | 65,794,168 | (230,332) | 144,362,000 |
| Transfers In/Other Internal Resources | | | | | | | |
| MPLT Interest Transfer In (appropriated to CUC below) | 1,900,000 | 0 | 1,300,000 | 650,000 | 650,000 | 0 | 1,300,000 |
| MPLT Recovered Interest from NMHC/FY10 Loan | 0 | 0 | 0 | - | 0 | 0 | 0 |
| PSS Indirect Cost Reimbursement | 0 | 0 | 0 | - | 0 | 0 | 0 |
| OPA Current FY Auto. Agency 1% | 0 | 400,000 | 292,000 | 146,000 | 146,000 | 0 | 292,000 |
| Other Transfers in | 0 | 1,653,295 | 0 | - | 0 | 0 | 0 |
| Total Transfers In/Other Internal Resources | 1,900,000 | 2,055,010 | 1,592,000 | 796,000 | 796,000 | 0 | 1,592,000 |
| TOTAL REVENUE PRIOR TO TRANSFERS OUT | 119,223,876 | 123,149,909 | 133,641,000 | 66,820,500 | 66,590,168 | (230,332) | 145,954,000 |
| Transfers Out | | | | | | | |
| P.L. 13-38 Cigarette Excise Tax to Tobacco Control | (1,165,274) | (1,659,143) | (1,365,000) | (682,500) | (890,162) | (207,662) | (1,365,000) |
| 10% Excise Tax Transfer to Solid Waste R/F | (1,735,690) | (3,842,112) | (1,585,000) | (792,500) | (989,173) | (196,673) | (1,585,000) |
| CIQ Overtime Revolving Fund | (260,310) | (525,844) | (400,000) | (200,000) | (37,406) | 162,594 | (400,000) |
| NMIRF Hotel (30%) Alcohol Container (20%) court order | (1,405,164) | (2,264,433) | (2,340,000) | (1,170,000) | (1,044,765) | 125,235 | (2,010,000) |
| MVA Hotel (70%) Alcohol Container (25%) 4 CMC §1803b | (3,691,895) | (4,140,794) | (3,835,000) | (1,917,500) | (2,383,066) | (465,566) | (7,340,000) |
| MPLT interest appropriated to CUC | (1,300,000) | 0 | (1,300,000) | (650,000) | 0 | 650,000 | (1,300,000) |
| Total Transfers Out | (9,558,333) | (12,432,325) | (10,825,000) | (5,412,500) | (5,344,572) | 67,928 | (14,000,000) |
| TOTAL IDENTIFIED BUDGETARY RESOURCES | 109,665,543 | 110,717,584 | 122,816,000 | 61,408,000 | 61,245,596 | (162,404) | 131,954,000 |
| Less Debt Service Previously Appropriated: | | | | | | | |
| Appropriated for 2003A \$40 Bond payment | (840,000) | (840,000) | (914,750) | (857,375) | (857,375) | 0 | (960,750) |
| Appropriated for 2007A Refunding Bond payment | (5,157,000) | (5,157,000) | (5,150,000) | (1,305,500) | (1,305,500) | 0 | (5,158,500) |
| Appropriated for 2007B Refunding Bond payment | (2,432,000) | (2,432,000) | (2,431,250) | (1,379,625) | (1,379,625) | 0 | (2,434,750) |
| Total Reduction for Appropriated Debt Service | (8,429,000) | (8,429,000) | (8,496,000) | (3,542,500) | (3,542,500) | 0 | (8,554,000) |
| TOTAL AVAILABLE FOR GENERAL APPROPRIATION | 101,236,543 | 102,288,584 | 114,320,000 | 57,865,500 | 57,703,096 | (162,404) | 123,400,000 |

NOTE 1: Hotel Occupancy Tax and Beverage Container Tax in FY 2014 calculated at new rate as per amendment in PL 18-1

**COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS
AVAILABLE NON GENERAL FUND REVENUE SOURCES
FY2014 PROJECTION OF AVAILABLE BALANCES**

Attachment B

| BU/Acct | Description | Projected FY2014 Revenue | Projected FY2014 Expense | Projected Net Avail FY2014 Balance |
|--|-------------------------------|--------------------------------|--------------------------------|---|
| Commonwealth Worker (CW) Fund | | | | |
| | FY13 Available | 664,667 | | 664,667 |
| | FY14 Projected Available | 735,333 | | 735,333 |
| Total Fund | | | | 1,400,000 |
| Tobacco Control Fund Collections | | | | |
| | 2071 FY14 Projected Available | 1,365,000 | | 1,365,000 |
| Total Fund | | | | 1,365,000 |
| Tobacco Settlement Fund Collections | | | | |
| | 7650 FY14 Projected Available | 1,915,000 | | 1,915,000 |
| Total Fund | | | | 1,915,000 |
| Grand Total | | | | 4,680,000 |

EXHIBIT B

Department of Public Lands

FY11, FY12, FY13 & FY14 - Revenue Budget Comparison

Revenue Budget Comparison

February 20, 2013

| | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 | Diff FY 2013 vs FY 2014 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------------|
| Long-Term Lease | 1,743,031.07 | 1,803,083.51 | 1,786,570.17 | 1,956,747.51 | 1,894,375.70 | (62,371.81) |
| BGR | 569,000.00 | 423,200.00 | 575,800.00 | 601,800.00 | 762,200.00 | 160,400.00 |
| Royalty | - | - | - | - | - | - |
| Temp. Permits | 299,052.89 | 231,130.66 | 236,682.37 | 213,701.95 | 222,078.22 | 8,376.27 |
| Temp Permit BGR | 1,800.00 | - | - | - | - | - |
| Temp. Permits Royalty | 32,000.00 | - | - | - | - | - |
| Commercial Permits | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | - |
| AGP | 2,180.00 | 2,240.00 | 2,378.00 | 1,940.00 | 1,883.00 | (57.00) |
| Submerge-Lands | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | - |
| Total Saipan | 2,709,163.96 | 2,521,754.17 | 2,663,530.54 | 2,836,289.46 | 2,942,636.92 | 106,347.46 |
| Long-Term Lease | 196,470.06 | 196,010.02 | 209,101.41 | 209,101.48 | 211,518.60 | 2,417.12 |
| BGR | - | - | - | - | - | - |
| Royalty | 800.00 | 800.00 | 800.00 | 800.00 | 1,000.00 | 200.00 |
| Temp. Permits | 9,927.70 | 6,977.70 | 9,037.24 | 7,037.24 | 2,175.88 | (4,861.36) |
| Temp Permit BGR | - | - | - | - | - | - |
| Temp. Permits Royalty | - | - | - | - | - | - |
| Commercial Permits | - | - | - | - | - | - |
| AGP | 500.00 | 515.00 | 385.00 | 280.00 | 215.00 | (65.00) |
| Total Rota | 207,697.76 | 204,302.72 | 219,323.65 | 217,218.72 | 214,909.48 | (2,309.24) |
| Long-Term Lease | 51,995.50 | 51,995.00 | 54,035.50 | 55,165.04 | 55,165.04 | - |
| BGR | - | - | - | - | - | - |
| Royalty | 14,000.00 | 14,000.00 | 6,000.00 | - | 2,000.00 | 2,000.00 |
| Temp. Permits | 24,300.00 | 24,550.00 | 18,550.00 | 21,300.00 | 24,300.00 | 3,000.00 |
| Temp Permit BGR | - | - | - | - | - | - |
| Temp. Permits Royalty | - | - | - | 800.00 | - | (800.00) |
| Commercial Permits | - | - | - | - | - | - |
| AGP | 3,861.50 | 4,286.50 | 4,576.50 | 3,636.50 | 3,035.00 | (601.50) |
| Total Tinian | 94,157.00 | 94,831.50 | 83,162.00 | 80,901.54 | 84,500.04 | 3,598.50 |
| Grand Total | 3,011,018.72 | 2,820,888.39 | 2,966,016.19 | 3,134,409.72 | 3,242,046.44 | 107,636.72 |
| | | (190,130.33) | 145,127.80 | 168,393.53 | 107,636.72 | 3.43% |
| | | -6% | 5% | 5.68% | 3.43% | |

FY2014 Summary:

| Category | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Long-Term Lease | 1,991,496.63 | 2,051,088.53 | 2,049,707.08 | 2,221,014.03 | 2,161,059.34 |
| BGR | 569,000.00 | 423,200.00 | 575,800.00 | 601,800.00 | 762,200.00 |
| Royalty | 14,800.00 | 14,800.00 | 6,800.00 | 800.00 | 3,000.00 |
| Temp. Permits | 333,280.59 | 262,658.36 | 264,269.61 | 242,039.19 | 248,554.10 |
| Temp Permit BGR | 1,800.00 | - | - | - | - |
| Temp. Permits Royalty | 32,000.00 | - | - | 800.00 | - |
| Commercial Permits | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 |
| AGP | 6,541.50 | 7,041.50 | 7,339.50 | 5,856.50 | 5,133.00 |
| Submerge-Lands | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 | 60,000.00 |
| Total | 3,011,018.72 | 2,820,888.39 | 2,966,016.19 | 3,134,409.72 | 3,242,046.44 |

Department of Public Lands

P.O. Box 500380
Saipan, MP, 96950
Tel Nos.: 234-3751/52/57/59 Fax No.: 234-3755
E-mail address: dpl@dpl.gov.mp

Memo

Date: March 8, 2013 **AD 13-0174**
To: Special Assistant for Management and Budget
From: Acting Secretary, DPL
Subject: Justification for the Inclusion of the Funds Set Aside for Homestead Projects

Evidently, the 2013 Budget excluded the amount requested for homestead programs.

The Department of Public Lands urgently needed this funding to jumpstart where it had left of. To illustrate, the amount needed is two millions (\$2,000,000.00) dollars. The fund will be used for (1) Environment Impact Assessment, (2) Perimeter Survey, (3) Topographical Survey, (4) Access Roads, (5) Storm Water Control Plan, and (6) Travel and Perdiem. The breakdowns of the homestead areas are as follows:

For your information the source of this fund has been set aside in a TCD at Bank of Guam specifically for homestead projects pertaining to the Islands of Rota, Tinian and Saipan.

| | | |
|----------|---------------------|--------------|
| • Rota | Finafa Subdivision | \$100,000.00 |
| • Tinian | West San Jose | \$100,000.00 |
| • Tinian | Marpo Heights | \$500,000.00 |
| • Tinian | Marpo San Isidro | \$200,000.00 |
| • Tinian | Marpo Pina Point | \$200,000.00 |
| • Tinian | Marpo Valley | \$200,000.00 |
| • Saipan | I Denni | \$200,000.00 |
| • Tinian | Baranka Subdivision | \$500,000.00 |

Please do not hesitate to call if you have any questions.


PEDRO L. ITIBUS

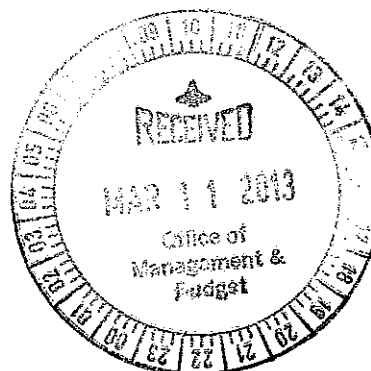


EXHIBIT B

Commonwealth of N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014
Summary by Program

| Summary by Program | | FY13 Budget (PL17-85) | | | | FY14 Governor's Proposal | | | | | Variances (FY14 Gov Prop vs PL17-85) | | | |
|--|-------|-----------------------|-------------|-------------|-------------|--------------------------|-------------|-------------|-----------|-------------|--------------------------------------|-------------|----------------------|------------|
| Description | BU# | FTEs | Prsnl | All Others | Total | FTEs | Prsnl | All Others | Utilities | Total | FTEs | Prsnl | All Others/Utilities | Total |
| JUDICIAL BRANCH | | | | | | | | | | | | | | |
| CNMI Supreme Court | 1691 | 10 | \$805,000 | \$8,050 | \$813,050 | 11 | \$833,308 | \$8,333 | \$0 | \$841,641 | 1 | \$28,308 | \$283 | \$28,591 |
| CNMI Superior Court | 1690 | 39 | 1,857,933 | 18,580 | 1,876,513 | 38 | 1,849,396 | 18,494 | 0 | 1,867,890 | (1) | (8,537) | (86) | (8,623) |
| Administrative | 1694 | 15 | 480,716 | 344,974 | 825,690 | 18 | 516,485 | 275,332 | 544,000 | 1,335,817 | 3 | 35,769 | 474,358 | 510,127 |
| Law Revision Commission | 1692 | 4 | 195,252 | 29,033 | 224,285 | 4 | 176,827 | 21,160 | 0 | 197,987 | 0 | (18,425) | (7,873) | (26,298) |
| Total Judicial Branch | | 68 | \$3,338,901 | \$400,637 | \$3,739,538 | 71 | \$3,376,916 | \$323,319 | \$544,000 | \$4,243,335 | 3 | \$37,115 | \$466,682 | \$503,797 |
| LEGISLATIVE BRANCH | | | | | | | | | | | | | | |
| Current House Member's Salaries | 1722 | 20 | \$843,351 | \$8,434 | \$851,785 | 20 | \$994,490 | \$0 | \$0 | \$994,490 | 0 | \$151,139 | (\$8,434) | \$142,705 |
| House Member's Allocation | 1722a | 45 | 0 | 1,532,107 | 1,532,107 | 45 | 0 | 1,532,107 | 0 | 1,532,107 | 0 | 0 | 0 | 0 |
| House Leadership | 1754 | 0 | 0 | 136,888 | 136,888 | 0 | 0 | 136,888 | 0 | 136,888 | 0 | 0 | 0 | 0 |
| Current Senate Salaries | 1762 | 9 | 379,508 | 3,795 | 383,303 | 9 | 447,808 | 0 | 0 | 447,808 | 0 | 68,300 | (3,795) | 64,505 |
| Senate Member's Allocation | 1764a | 27 | 0 | 689,448 | 689,448 | 27 | 0 | 689,448 | 0 | 689,448 | 0 | 0 | 0 | 0 |
| Senate Leadership | 1764 | 0 | 0 | 136,888 | 136,888 | 0 | 0 | 136,888 | 0 | 136,888 | 0 | 0 | 0 | 0 |
| Legislative Bureau | 1770 | 24 | 1,300,687 | 163,812 | 1,464,499 | 24 | 1,150,639 | 102,584 | 54,618 | 1,307,841 | 0 | (150,048) | (6,610) | (156,658) |
| CNMI Youth Congress | 1593 | 1 | 21,095 | 20,000 | 41,095 | 1 | 20,328 | 16,363 | 0 | 36,691 | 0 | (767) | (3,637) | (4,404) |
| Total Legislative Branch | | 126 | \$2,544,641 | \$2,691,372 | \$5,236,013 | 126 | \$2,613,265 | \$2,614,278 | \$54,618 | \$5,282,161 | 0 | \$68,624 | (\$22,476) | \$46,148 |
| EXECUTIVE BRANCH | | | | | | | | | | | | | | |
| Office of the Governor | | | | | | | | | | | | | | |
| Office of the Governor | 1011 | 11 | \$584,767 | \$319,548 | \$904,315 | 7 | \$414,580 | \$543,627 | \$23,304 | \$981,511 | (4) | (\$170,187) | \$247,383 | \$77,196 |
| Total Office of the Governor | | 11 | \$584,767 | \$319,548 | \$904,315 | 7 | \$414,580 | \$543,627 | \$23,304 | \$981,511 | (4) | (\$170,187) | \$247,383 | \$77,196 |
| Office of the Lt. Governor | | | | | | | | | | | | | | |
| Office of the LT Governor | 1050 | 7 | \$303,489 | \$358,830 | \$662,319 | 4 | \$211,654 | \$435,665 | \$15,000 | \$662,319 | (3) | (\$91,835) | \$91,835 | \$0 |
| Total Office of the Lt. Governor | | 7 | \$303,489 | \$358,830 | \$662,319 | 4 | \$211,654 | \$435,665 | \$15,000 | \$662,319 | (3) | (\$91,835) | \$91,835 | \$0 |
| Other Offices of the Governor & Lt. Governor | | | | | | | | | | | | | | |
| Office of Management & Budget | 1014 | 6 | \$267,299 | \$10,443 | \$277,742 | 6 | \$263,083 | \$16,124 | \$0 | \$279,207 | 0 | (\$4,216) | \$5,681 | \$1,465 |
| Administrative Services | 1016 | 16 | 446,226 | 130,713 | 576,939 | 15 | 430,816 | 108,004 | 85,558 | 624,378 | (1) | (15,410) | 62,849 | 47,439 |
| CNMI HSEMA | 1019 | 20 | 273,516 | 11,067 | 284,583 | 15 | 147,162 | 43,805 | 193,325 | 384,292 | (5) | (126,354) | 226,063 | 99,709 |
| Office of Youth Affairs | 1020 | 2 | 66,524 | 6,657 | 73,181 | 3 | 105,828 | 1,058 | 0 | 106,886 | 1 | 39,304 | 393 | 39,697 |
| Office of Parole Board | 1023 | 4 | 120,077 | 13,310 | 133,387 | 4 | 119,657 | 10,965 | 7,200 | 137,822 | 0 | (420) | 4,855 | 4,435 |
| Scholarship and Grants | 1033 | 2 | 72,265 | 1,488,634 | 1,560,899 | 3 | 92,026 | 1,224,104 | 3,368 | 1,319,498 | 1 | 19,761 | (261,162) | (241,401) |
| Public Defender | 1190 | 8 | 334,854 | 35,511 | 370,365 | 8 | 413,027 | 39,045 | 37,800 | 490,772 | 0 | 78,173 | 42,234 | 120,407 |
| Carolinian Affairs Office | 1201 | 3 | 105,151 | 21,317 | 126,468 | 3 | 106,918 | 9,180 | 3,116 | 119,214 | 0 | 1,767 | (9,021) | (7,254) |
| Indigenous Affairs Office | 1202 | 1 | 53,648 | 536 | 54,184 | 1 | 47,130 | 471 | 0 | 47,601 | 0 | (6,518) | (65) | (6,583) |
| Veteran's Affairs Office | 1251 | 2 | 79,266 | 1,418 | 80,684 | 2 | 80,598 | 1,328 | 11,818 | 93,744 | 0 | 1,332 | 11,728 | 13,060 |
| Women's Affairs Saipan | 1260 | 2 | 75,322 | 35,471 | 110,793 | 2 | 76,588 | 3,190 | 0 | 79,778 | 0 | 1,265 | (32,281) | (31,015) |
| Environ. Protec. Act PL3-23 | 1492 | 1 | 18,758 | 188 | 18,946 | 1 | 19,072 | 191 | 0 | 19,263 | 0 | 314 | 3 | 317 |
| Environmental Quality Saipan | 1493 | 2 | 48,548 | 64,097 | 112,645 | 2 | 49,364 | 65,263 | 0 | 114,627 | 0 | 816 | 1,166 | 1,982 |
| Environmental Quality Tinian | 1494 | 1 | 17,167 | 172 | 17,339 | 1 | 17,456 | 175 | 0 | 17,631 | 0 | 289 | 3 | 292 |
| Zoning Board | 1555 | 6 | 223,091 | 5,103 | 228,194 | 6 | 208,382 | 6,153 | 2,880 | 217,415 | 0 | (14,709) | 3,830 | (10,779) |
| CJPA | 1584 | 3 | 125,063 | 1,251 | 126,314 | 2 | 82,916 | 949 | 12,000 | 95,865 | (1) | (42,147) | 11,698 | (30,449) |
| Vocational Rehabilitation Services | 1915 | 0 | 0 | 76,204 | 76,204 | 0 | 0 | 55,866 | 0 | 55,866 | 0 | 0 | (20,338) | (20,338) |
| Office of Grants Management | 1043 | 5 | 188,842 | 11,808 | 200,650 | 5 | 217,110 | 6,534 | 0 | 223,644 | 0 | 28,268 | (5,274) | 22,994 |
| Vacant Holding Account | new | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 |
| Total Other Offices of the Gov. & Lt Gov. | | 84 | \$2,515,617 | \$1,907,908 | \$4,423,525 | 179 | \$2,477,133 | \$1,593,305 | \$357,065 | \$4,427,503 | 95 | (\$38,484) | \$42,462 | \$3,978 |
| Office of the Attorney General | | | | | | | | | | | | | | |
| Attorney General - Saipan | 1170 | 40 | \$1,936,210 | \$121,865 | \$2,058,075 | 41 | \$1,935,981 | \$220,384 | \$48,881 | \$2,205,246 | 1 | (\$229) | \$147,400 | \$147,171 |
| Consumer Counsel | 1185 | 2 | 93,362 | 934 | 94,296 | 1 | 38,200 | 382 | 0 | 38,582 | (1) | (55,162) | (552) | (55,714) |
| Investigations Unit | 1187 | 2 | 77,013 | 770 | 77,783 | 2 | 80,217 | 802 | 0 | 81,019 | 0 | 3,204 | 32 | 3,236 |
| Special Investigations | 1188 | 1 | 38,627 | 386 | 39,013 | 0 | 0 | 0 | 0 | 0 | (1) | (38,627) | (386) | (39,013) |
| Total Office of the Attorney General | | 45 | \$2,145,212 | \$123,955 | \$2,269,167 | 44 | \$2,054,398 | \$221,568 | \$48,881 | \$2,324,847 | (1) | (\$90,814) | \$146,494 | \$55,680 |
| Department Of Commerce | | | | | | | | | | | | | | |
| Secretary of Commerce | 1300 | 11 | \$295,596 | \$32,580 | \$328,176 | 10 | \$326,198 | \$34,282 | \$33,200 | \$393,680 | (1) | \$30,602 | \$34,902 | \$65,504 |
| Economic Devel. Saipan | 1310 | 6 | 179,525 | 1,795 | 181,320 | 7 | 208,244 | 2,082 | 0 | 210,326 | 1 | 28,719 | 287 | 29,006 |
| Statistical Research | 1331 | 3 | 115,302 | 1,153 | 116,455 | 2 | 88,732 | 887 | 0 | 89,619 | (1) | (26,570) | (266) | (26,836) |
| Alcoholic Beverage Control | 1332 | 3 | 85,138 | 851 | 85,989 | 3 | 86,567 | 866 | 0 | 87,433 | 0 | 1,429 | 15 | 1,444 |
| Enforcement and Compliance | 1333 | 4 | 120,803 | 1,208 | 122,011 | 4 | 122,834 | 1,228 | 0 | 124,062 | 0 | 2,031 | 20 | 2,051 |
| Workers Compensation Commission | 1334 | 0 | 0 | 249,753 | 249,753 | 3 | 99,562 | 996 | 0 | 100,558 | 3 | 99,562 | (248,757) | (149,195) |
| Total Department of Commerce | | 27 | \$796,364 | \$287,340 | \$1,083,704 | 29 | \$932,137 | \$40,341 | \$33,200 | \$1,005,678 | 2 | \$135,773 | (\$213,799) | (\$78,026) |
| Department of Community & Cultural Affairs | | | | | | | | | | | | | | |
| Secretary CCA | 1200 | 8 | \$132,618 | \$0 | \$132,618 | 6 | \$193,984 | \$31,155 | \$768,680 | \$993,819 | (2) | \$61,366 | \$799,835 | \$861,201 |
| Youth Services Saipan | 1220 | 14 | 297,046 | 56,433 | 353,479 | 14 | 348,116 | 32,089 | 0 | 380,205 | 0 | 51,070 | (24,344) | 26,726 |
| Child Care Licensing Program | 1223 | 2 | 31,873 | 5,179 | 37,052 | 2 | 32,409 | 6,946 | 0 | 39,355 | 0 | 636 | 1,767 | 2,303 |
| Historical Pres. Saipan | 1230 | 6 | 161,129 | 10,043 | 171,172 | 5 | 145,527 | 17,615 | 0 | 163,142 | (1) | (15,602) | 7,572 | (8,030) |
| Office of Aging Saipan | 1240 | 8 | 161,302 | 16,492 | 177,794 | 6 | 109,835 | 57,287 | 0 | 167,122 | (2) | (51,467) | 40,795 | (10,672) |
| Council for Arts & Culture | 1250 | 7 | 156,668 | 37,971 | 194,639 | 7 | 156,774 | 35,908 | 0 | 192,682 | 0 | 106 | (2,063) | (1,957) |
| Low Income Energy Assistance | 1252 | 2 | 45,376 | 108,575 | 153,951 | 2 | 40,550 | 9,447 | 80,000 | 129,997 | 0 | (4,826) | (19,128) | (23,954) |
| Sports and Recreation Saipan | 1270 | 4 | 121,709 | 8,557 | 130,266 | 0 | 0 | 0 | 0 | 0 | (4) | (121,709) | (8,557) | (130,266) |
| Chamorro/Carol Language | 1557 | 5 | 139,173 | 16,271 | 155,444 | 5 | 141,513 | 7,718 | 0 | 149,231 | 0 | 2,340 | (8,553) | (6,213) |
| Total Department of Community & Cultural Aff | | 56 | \$1,246,894 | \$259,521 | \$1,506,415 | 47 | \$1,168,708 | \$198,165 | \$848,680 | \$2,215,553 | (9) | (\$78,186) | \$787,324 | \$709,138 |
| Department of Corrections | | | | | | | | | | | | | | |
| Corrections Commissioner | 1335 | 97 | \$1,373,439 | \$800,000 | \$2,173,439 | 86 | \$2,009,967 | \$751,855 | \$293,912 | \$3,055,734 | (11) | \$636,528 | \$245,767 | \$882,295 |
| Juvenile Detention | 1335a | 29 | 552,529 | 90,832 | 643,361 | 17 | 383,456 | 38,765 | 160,000 | 582,221 | (12) | (169,073) | 107,933 | (61,140) |
| Total Department of Corrections | | 126 | \$1,925,968 | \$890,832 | \$2,816,800 | 103 | \$2,393,423 | \$790,620 | \$453,912 | \$3,637,955 | (23) | \$467,455 | \$353,700 | \$821,155 |
| Department of Finance | | | | | | | | | | | | | | |
| Secretary of Finance | 1100 | 8 | \$309,772 | \$72,778 | \$382,550 | 8 | \$324,624 | \$81,210 | \$201,224 | \$607,058 | 0 | \$14,852 | \$209,656 | \$224,508 |
| Finance and Acct Saipan | 1110 | 22 | 622,845 | 28,448 | 651,293 | 23 | 633,235 | 32,995 | 0 | 666,231 | 1 | 10,390 | 4,548 | 14,938 |
| Treasury | 1120 | 6 | 177,583 | 34,887 | 212,470 | 5 | 137,459 | 64,599 | 0 | 222,058 | (1) | (40,124) | 49,712 | 9,588 |
| Revenue & Taxation-Saip | 1130 | 33 | 814,114 | 142,443 | 956,557 | 33 | 810,472 | 169,645 | 0 | 980,117 | 0 | (3,642) | 27,202 | 23,560 |
| Procurement & Supply Saipan | 1140 | 7 | 218,523 | 13,431 | 231,954 | 7 | 222,195 | 37,947 | 0 | 260,142 | 0 | 3,672 | 24,516 | 28,188 |
| Customs Service Saipan | 1150 | 52 | 1,084,013 | 128,039 | 1,212,132 | 52 | 1,076,410 | 200,505 | 0 | 1,276,915 | 0 | (7,683) | 72,466 | 64,783 |
| Electronic Data Processing | 1160 | 12 | 359,013 | 427,347 | 786,360 | 11 | 279,696 | 296,465 | 0 | 576,161 | (1) | (79,317) | (130,882) | (210,199) |
| Passport Office | 1024 | 4 | 114,806 | 7,972 | 122,778 | 3 | 82,597 | 6,482 | 0 | 89,079 | (1) | (32,209) | (1,490) | (33,699) |
| Total Department of Finance | | 144 | \$3,700,749 | \$855,345 | \$4,556,094 | 142 | \$3,566,688 | \$908,849 | \$201,224 | \$4,677,761 | (2) | (\$134,061) | \$255,728 | \$121,667 |
| Department of Labor | | | | | | | | | | | | | | |
| Secretary Labor | 1275 | 5 | \$181,208 | \$42,581</ | | | | | | | | | | |

EXHIBIT B

Commonwealth of N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014
Summary by Program

| Summary by Program | | FY13 Budget (PL17-85) | | | | FY14 Governor's Proposal | | | | Variance (FY14 Gov Prop vs PL17-85) | | | | |
|--|------|-----------------------|--------------|-------------|--------------|--------------------------|--------------|-------------|-------------|-------------------------------------|------|-------------|--------------------------|-------------|
| Description | BU# | FTEs | Prsnl | All Others | Total | FTEs | Prsnl | All Others | Utilities | Total | FTEs | Prsnl | All Others/ Utilities | Total |
| Agriculture | 1410 | 28 | 588,641 | 30,666 | 619,307 | 25 | 567,589 | 15,829 | 0 | 583,418 | (3) | (21,052) | (14,837) | (35,889) |
| Fish & Wildlife Saipan | 1420 | 7 | 162,937 | 27,420 | 190,357 | 7 | 163,409 | 4,260 | 0 | 167,669 | 0 | 472 | (23,160) | (22,688) |
| Parks & Recreation Saipan | 1440 | 25 | 557,049 | 57,882 | 614,931 | 0 | 0 | 468,179 | 0 | 468,179 | (25) | (557,049) | 410,297 | (146,752) |
| Soil & Water Cons. Saipan | 1461 | 1 | 23,930 | 3,909 | 27,839 | 1 | 24,332 | 2,263 | 0 | 26,595 | 0 | 402 | (1,646) | (1,244) |
| Land Registration Saipan | 1467 | 12 | 255,256 | 2,553 | 257,809 | 12 | 258,908 | 4,771 | 0 | 263,679 | 0 | 3,652 | 2,218 | 5,870 |
| Total Department of Lands & Natural Resources | 79 | | \$1,817,291 | \$155,140 | \$1,972,431 | 50 | \$1,216,882 | \$507,793 | \$198,020 | \$1,922,695 | (29) | (\$600,409) | \$550,673 | (\$49,736) |
| Department of Public Safety | | | | | | | | | | | | | | |
| DPS Commissioner | 1340 | 6 | \$233,726 | \$9,826 | \$243,552 | 6 | \$284,409 | \$48,536 | \$0 | \$332,945 | 0 | \$50,683 | \$38,710 | \$89,383 |
| DPS Police Saipan | 1350 | 118 | \$1,742,325 | 18,736 | \$1,761,061 | 103 | \$2,797,439 | 412,986 | 0 | \$3,210,425 | (15) | (376,886) | \$384,250 | 17,364 |
| DPS Police Training Academy | 1360 | 0 | 0 | 60,012 | 60,012 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (60,012) | (60,012) |
| DPS Administrative Division | 1362 | 7 | 209,754 | 62,110 | 271,864 | 8 | 218,894 | 60,034 | 694,087 | 973,015 | 1 | 9,140 | 692,011 | 701,151 |
| DPS Motor Vehicles Division | 1365 | 9 | 190,812 | 31,666 | 222,478 | 9 | 194,034 | 33,048 | 0 | 227,082 | 0 | 3,222 | 1,382 | 4,604 |
| DPS Investigation Division Saipan | 1370 | 16 | 545,797 | 22,817 | 568,614 | 16 | 531,110 | 19,451 | 0 | 550,561 | 0 | (14,687) | (3,366) | (18,053) |
| DPS Fire Division Saipan | 1380 | 71 | 2,203,315 | 190,663 | 2,393,978 | 70 | 2,276,996 | 160,130 | 0 | 2,437,126 | (1) | 73,681 | (30,533) | 43,148 |
| DPS Boating Safety | 1390 | 3 | 71,905 | 719 | 72,624 | 3 | 74,200 | 1,954 | 0 | 76,154 | 0 | 2,295 | 1,235 | 3,530 |
| Total Department of Public Safety | 230 | | \$6,629,634 | \$396,549 | \$7,026,183 | 215 | \$6,377,082 | \$736,139 | \$694,087 | \$7,807,308 | (15) | (\$252,552) | \$1,033,677 | \$781,125 |
| Department of Public Works | | | | | | | | | | | | | | |
| Secretary Public Works | 1471 | 12 | \$403,019 | \$331,867 | \$734,886 | 14 | \$454,138 | \$199,459 | \$1,649,654 | \$2,303,251 | 2 | \$51,119 | \$1,517,246 | \$1,568,365 |
| Building Safety Code | 1470 | 6 | 161,462 | 1,615 | 163,077 | 8 | 236,292 | 22,058 | 0 | 258,350 | 2 | 74,830 | 20,443 | 95,273 |
| Roads & Grounds Division | 1484 | 23 | 508,265 | 20,954 | 529,219 | 23 | 516,345 | 5,163 | 0 | 521,508 | 0 | 8,080 | (15,791) | (7,711) |
| Solid Waste Management Division | 1485 | 16 | 327,669 | 3,277 | 330,946 | 13 | 275,313 | 2,753 | 0 | 278,066 | (3) | (52,356) | (524) | (52,880) |
| Technical Services Division | 1490 | 20 | 581,566 | 5,816 | 587,382 | 17 | 497,596 | 4,976 | 0 | 502,572 | (3) | (83,970) | (840) | (84,810) |
| Total Department of Public Works | 77 | | \$1,981,981 | \$363,529 | \$2,345,510 | 75 | \$1,979,684 | \$234,409 | \$1,649,654 | \$3,863,747 | (2) | (\$2,297) | \$1,520,534 | \$1,518,237 |
| Total Executive Branch | 910 | | \$24,392,689 | \$5,966,714 | \$30,359,403 | 916 | \$23,395,947 | \$6,261,547 | \$4,551,827 | \$34,209,321 | 6 | (\$996,742) | \$4,846,660 | \$3,849,918 |
| First Senatorial District | | | | | | | | | | | | | | |
| Mayor Rota | 1065 | 95 | \$1,476,079 | \$200,704 | \$1,676,783 | 94 | \$1,490,900 | \$225,020 | \$679,241 | \$2,395,161 | (1) | \$14,821 | \$703,557 | \$718,378 |
| Mayor Rota Contingency | 1068 | 0 | 0 | 8,696 | 8,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,696) | (8,696) |
| Municipal Council Rota | 1069 | 9 | 155,043 | 20,544 | 175,587 | 9 | 165,832 | 12,768 | 0 | 178,600 | 0 | 10,789 | (7,585) | 3,103 |
| Finance and Acct Rota | 1112 | 3 | 85,658 | 4,098 | 89,756 | 3 | 88,059 | 1,593 | 0 | 89,652 | 0 | 2,401 | (2,505) | (104) |
| Revenue & Taxation-Rota | 1132 | 3 | 44,216 | 2,523 | 46,739 | 3 | 47,202 | 1,813 | 0 | 49,015 | 0 | 2,986 | (710) | 2,276 |
| Proc & Supply Rota | 1142 | 2 | 40,444 | 401 | 40,845 | 2 | 41,393 | 546 | 0 | 41,939 | 0 | 1,349 | 145 | 1,494 |
| Customs Service Rota | 1152 | 6 | 104,295 | 1,622 | 105,917 | 6 | 111,345 | 4,587 | 0 | 115,932 | 0 | 7,050 | 2,965 | 10,015 |
| Historic Pres. Rota | 1232 | 2 | 33,460 | 1,593 | 35,053 | 2 | 34,025 | 2,461 | 0 | 36,486 | 0 | 565 | 868 | 1,433 |
| Sports and Recreation Rota | 1272 | 6 | 145,092 | 2,975 | 148,067 | 6 | 147,530 | 8,829 | 0 | 156,359 | 0 | 2,438 | 2,854 | 5,292 |
| Labor Rota | 1282 | 4 | 110,246 | 6,105 | 116,351 | 4 | 112,099 | 4,995 | 0 | 117,094 | 0 | 1,853 | (1,110) | 743 |
| Economic Devel. Rota | 1312 | 8 | 151,475 | 2,099 | 153,574 | 7 | 182,530 | 3,841 | 0 | 186,371 | (1) | 31,055 | 1,742 | 32,797 |
| DPS Police Rota | 1352 | 30 | 558,203 | 23,212 | 581,415 | 30 | 606,734 | 33,931 | 0 | 639,665 | 0 | 47,531 | 10,719 | 58,250 |
| DPS Port & Prop Rota | 1353 | 13 | 174,046 | 3,372 | 177,418 | 13 | 219,360 | 6,629 | 0 | 225,989 | 0 | 45,314 | 3,257 | 48,571 |
| Agriculture-Rota | 1412 | 17 | 412,681 | 13,951 | 426,632 | 18 | 432,013 | 21,043 | 0 | 453,056 | 1 | 19,332 | 7,092 | 26,424 |
| Fish & Wildlife Rota | 1422 | 7 | 51,802 | 2,389 | 54,191 | 5 | 58,982 | 3,668 | 0 | 62,650 | (2) | 7,180 | 1,279 | 8,459 |
| Parks & Recreation Rota | 1442 | 2 | 25,277 | 508 | 25,785 | 2 | 28,997 | 8,134 | 0 | 37,131 | 0 | 3,720 | 7,626 | 11,346 |
| Land Registration Rota | 1468 | 3 | 61,813 | 1,715 | 63,528 | 3 | 65,985 | 1,444 | 0 | 67,429 | 0 | 4,172 | (271) | 3,901 |
| Operations & Maintenance Rota | 1482 | 24 | 466,098 | 13,304 | 479,402 | 23 | 472,375 | 20,080 | 0 | 492,455 | (1) | 6,277 | 6,776 | 13,053 |
| Rota Public Library | 1523 | 2 | 15,022 | 249 | 15,271 | 1 | 15,274 | 153 | 0 | 15,427 | (1) | 252 | (96) | 156 |
| Total First Senatorial District | 236 | | \$4,110,550 | \$309,970 | \$4,420,520 | 231 | \$4,319,635 | \$368,536 | \$679,241 | \$5,357,412 | (5) | \$209,085 | \$727,807 | \$936,892 |
| Second Senatorial District | | | | | | | | | | | | | | |
| Mayor Tinian | 1063 | 110 | \$2,248,186 | \$100,611 | \$2,348,797 | 110 | \$2,302,937 | \$165,016 | \$872,691 | \$3,340,644 | 0 | \$54,751 | \$937,096 | \$991,847 |
| Municipal Council Tinian | 1064 | 3 | 84,954 | 14,600 | 99,554 | 3 | 86,382 | 49,748 | 0 | 136,130 | 0 | 1,428 | 36,148 | 36,576 |
| Finance and Acct Tinian | 1111 | 2 | 69,537 | 5,000 | 74,537 | 2 | 70,706 | 18,786 | 0 | 89,492 | 0 | 1,169 | 13,786 | 14,955 |
| Revenue & Taxation-Tinian | 1131 | 1 | 19,939 | 0 | 19,939 | 1 | 20,274 | 2,223 | 0 | 22,497 | 0 | 335 | 2,223 | 2,558 |
| Proc & Supply Tinian | 1141 | 2 | 41,675 | 500 | 42,175 | 2 | 41,314 | 413 | 0 | 41,727 | 0 | (361) | (448) | (448) |
| Customs Service Tinian | 1151 | 3 | 96,733 | 2,000 | 98,733 | 3 | 95,437 | 4,237 | 0 | 99,674 | 0 | (1,296) | 2,237 | 941 |
| Historic Pres. Tinian | 1231 | 2 | 52,795 | 800 | 53,595 | 2 | 53,682 | 4,223 | 0 | 57,905 | 0 | 887 | 3,423 | 4,310 |
| Sports and Recreation Tinian | 1271 | 3 | 85,644 | 2,000 | 87,644 | 3 | 83,739 | 6,796 | 0 | 90,535 | 0 | (1,905) | 4,796 | 2,891 |
| Labor Tinian | 1281 | 6 | 168,497 | 25,000 | 193,497 | 6 | 171,329 | 30,655 | 0 | 201,984 | 0 | 2,832 | 5,655 | 8,487 |
| Economic Development Tinian | 1311 | 4 | 93,507 | 25,000 | 118,507 | 4 | 95,079 | 23,100 | 0 | 118,179 | 0 | 1,572 | (1,900) | (328) |
| DPS Police Tinian | 1351 | 35 | 834,944 | 50,000 | 884,944 | 35 | 934,275 | 85,598 | 0 | 1,019,873 | 0 | 99,331 | 35,598 | 134,929 |
| Agriculture - Tinian | 1411 | 11 | 283,570 | 10,000 | 293,570 | 11 | 283,819 | 25,134 | 0 | 308,953 | 0 | 249 | 15,134 | 15,383 |
| Fish & Wildlife Tinian | 1421 | 2 | 51,589 | 3,000 | 54,589 | 2 | 52,466 | 4,262 | 0 | 56,718 | 0 | 867 | 1,262 | 2,129 |
| Parks & Recreation Tinian | 1441 | 3 | 66,265 | 0 | 66,265 | 3 | 67,480 | 5,220 | 0 | 72,700 | 0 | 1,214 | 5,220 | 6,434 |
| Aging | New | 2 | 0 | 0 | 0 | 2 | 45,812 | 10,558 | 0 | 56,370 | 0 | 45,812 | 10,558 | 56,370 |
| Ops & Maint Tinian | 1481 | 4 | 125,547 | 15,000 | 140,547 | 4 | 121,492 | 30,749 | 0 | 152,241 | 0 | (4,055) | 15,749 | 11,694 |
| Tinian Public Library | 1524 | 2 | 38,627 | 5,000 | 43,627 | 2 | 39,276 | 12,008 | 0 | 51,284 | 0 | 649 | 7,009 | 7,657 |
| Total Second Senatorial District | 195 | | \$4,362,010 | \$258,511 | \$4,620,521 | 195 | \$4,565,489 | \$478,726 | \$872,691 | \$5,916,906 | 0 | \$203,479 | \$1,092,906 | \$1,296,385 |
| Third Senatorial District - Mayors & Municipal Council | | | | | | | | | | | | | | |
| Mayor Saipan | 1061 | 48 | \$618,428 | \$347,237 | \$1,165,665 | 39 | \$828,191 | \$379,805 | \$37,600 | \$1,345,596 | (9) | \$109,763 | \$70,168 | \$179,931 |
| Mayor Northern Islands | 1060 | 17 | 227,833 | 106,325 | 334,158 | 17 | 244,424 | 123,730 | 5,600 | 373,754 | 0 | 16,591 | 23,003 | 39,596 |
| Municipal Council Saipan | 1062 | 3 | 75,541 | 41,131 | 116,672 | 3 | 72,839 | 32,514 | 3,304 | 108,657 | 0 | (2,702) | (5,313) | (8,015) |
| Total Third Senatorial District - Mayors & Municipal | 68 | | \$1,121,802 | \$494,693 | \$1,616,495 | 59 | \$1,245,454 | \$536,048 | \$46,504 | \$1,828,006 | (9) | \$123,652 | \$87,859 | \$211,511 |
| BOARDS & COMMISSIONS | | | | | | | | | | | | | | |
| Civil Service Commission | 1540 | 3 | \$125,163 | \$17,317 | \$142,480 | 2 | \$83,004 | \$62,378 | \$2,694 | \$148,076 | (1) | (\$32,159) | \$37,755 | \$5,596 |
| Office of Personnel Mgmt. Saipan | 1026 | 12 | 406,754 | 37,571 | 444,325 | 14 | 492,017 | 55,423 | 48,000 | 595,440 | 2 | 85,263 | 65,852 | 151,115 |
| Office of Personnel Mgmt. Tinian | 1027 | 2 | 61,643 | 7,382 | 69,025 | 2 | 72,847 | 8,298 | 3,360 | 84,505 | 0 | 11,204 | 4,275 | 15,480 |
| Office of Personnel Mgmt. Rota | 1028 | 1 | 25,436 | 6,180 | 31,616 | 1 | 29,934 | 7,049 | 1,933 | 38,916 | 0 | 4,498 | 2,802 | 7,300 |
| Board of Election | | | | | | | | | | | | | | |

EXHIBIT B

Commonwealth of N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014
Summary by Program

| | | FY13 Budget (PL17-85) | | | | FY14 Governor's Proposal | | | | Variance (FY14 Gov Prop vs PL17-85) | | | | |
|---|------|-----------------------|--------------|--------------|--------------|--------------------------|--------------|--------------|-----------|-------------------------------------|-------|-------------|----------------------|-------------|
| Description | BU# | FTEs | Prsnt | All Others | Total | FTEs | Prsnt | All Others | Utilities | Total | FTEs | Prsnt | All Others/Utilities | Total |
| La Fiesta Lease | 1532 | 0 | 0 | 0 | 0 | 0 | 0 | 202,000 | 0 | 202,000 | | | | |
| DDC CNMI Respite Service Program PL | 1534 | 0 | 0 | 61,024 | 61,024 | 0 | 0 | 49,742 | 3,360 | 53,102 | 0 | 0 | (7,922) | (7,922) |
| Total Independent Programs | | 37 | \$12,071,178 | \$11,897,387 | \$23,968,565 | 37 | \$22,053,639 | \$8,239,264 | \$245,048 | \$30,537,952 | (4) | \$8,867,801 | (\$3,759,733) | \$6,108,068 |
| Grand Total Central Government | | | | | | | | | | | | | | |
| Department of Public Lands | | | | | | | | | | | | | | |
| Department of Public Lands | 1950 | 67 | \$1,850,647 | \$1,283,763 | \$3,134,410 | 67 | \$2,018,750 | \$3,142,686 | \$99,360 | \$5,260,796 | 0 | \$168,103 | \$1,958,283 | \$2,126,386 |
| Total Department of Public Lands | | 67 | \$1,850,647 | \$1,283,763 | \$3,134,410 | 67 | \$2,018,750 | \$3,142,686 | \$99,360 | \$5,260,796 | 0 | \$168,103 | \$1,958,283 | \$2,126,386 |
| Grand Total Central Govt Inclusive of Public Lands | | | | | | | | | | | | | | |
| OTHER PROGRAMS (Transfers to Agencies) | | | | | | | | | | | | | | |
| DPH Subsidy | 1507 | 0 | 0 | 1,951,667 | 1,951,667 | 0 | 0 | 2,000,000 | 0 | 2,000,000 | 0 | 0 | 48,333 | 48,333 |
| NMI College | 1605 | 150 | 0 | 4,511,052 | 4,511,052 | 117 | 0 | 5,029,900 | 0 | 5,029,900 | (33) | 0 | 518,848 | 518,848 |
| Marianas Visitors' Bureau | 1606 | 43 | 0 | 2,007,586 | 2,007,586 | 37 | 0 | 1,161,650 | 0 | 1,161,650 | (6) | 0 | (845,936) | (845,936) |
| Public School System | 1607 | 879 | 0 | 30,067,604 | 30,067,604 | 808 | 0 | 33,067,604 | 0 | 33,067,604 | (71) | 0 | 3,000,000 | 3,000,000 |
| PSS Board | 1624 | 3 | 0 | 172,257 | 172,257 | 3 | 0 | 172,257 | 0 | 172,257 | 0 | 0 | 0 | 0 |
| Total Other Programs | | 1,075 | \$0 | \$38,710,166 | \$38,710,166 | 965 | \$0 | \$41,431,411 | \$0 | \$41,431,411 | (110) | \$0 | \$2,721,245 | \$2,721,245 |
| Grand Total | | | | | | | | | | | | | | |

EXHIBIT B

Commonwealth of the N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014

Consolidated Summary by Category

| Object Classification | Judicial Branch | Legislative Branch | Office of the Governor | Office of the Lt Gov | Other Offices of the Gov/LTG | Attorney General | Commerce | Community & Cultural Affairs | Corrections | Finance |
|-------------------------------------|--------------------|--------------------|------------------------|----------------------|------------------------------|--------------------|--------------------|------------------------------|--------------------|--------------------|
| PERSONNEL EXPENDITURES | | | | | | | | | | |
| 61090 Wages and Salaries-Civil SVS | \$274,754 | \$0 | \$0 | \$0 | \$232,819 | \$408,657 | \$575,726 | \$678,313 | \$1,853,233 | \$3,066,864 |
| 61100 Wages and Salaries-Ungraded | 2,708,674 | 2,168,611 | 380,000 | 194,000 | 2,028,121 | 1,474,384 | 278,400 | 392,911 | 54,000 | 202,327 |
| Wages Adj for Austerity Holidays | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61110 Overtime Compensation | 0 | 0 | 0 | 0 | 9,575 | 0 | 0 | 0 | 88,000 | 0 |
| 61120 Standby Compensation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61140 Night Differential | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61150 Typhoon Differential | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61180 Personnel Insurance | 43,260 | 31,445 | 5,510 | 2,813 | 32,923 | 27,304 | 12,671 | 15,534 | 27,655 | 47,403 |
| 61190 Retirement Contributions | 0 | 234,771 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DB Ret. Adj for Austerity Holidays | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61195 401k DC Ret Emplr Contr | 37,035 | 12,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DC Ret. Adj for Austerity Holidays | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61196 FICA Contribution | 174,497 | 134,453 | 23,560 | 12,028 | 140,772 | 116,749 | 52,955 | 66,416 | 136,254 | 202,691 |
| 61200 Substantance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61210 Health Insurance Premium | 94,536 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61220 Medicare Contribution | 43,260 | 31,445 | 5,510 | 2,813 | 32,923 | 27,304 | 12,385 | 15,534 | 31,866 | 47,403 |
| Medicare Adj for Austerity Holidays | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61230 Lump Sum Payment of A/L | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61250 Unemployment Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61260 Holiday Pay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93,000 | 0 |
| 61280 CIQ Overtime - Airport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61290 CIQ Overtime - Seaport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61299 Personnel - Approp. Only | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 109,415 | 0 |
| 61800 Transfer Out-Pers Approp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PER PERSONNEL EXPENDITURES | \$3,376,016 | \$2,613,265 | \$414,580 | \$211,654 | \$2,477,133 | \$2,054,398 | \$932,137 | \$1,168,708 | \$2,393,423 | \$3,566,688 |
| FTEs | 71 | 126 | 7 | 4 | 179 | 44 | 29 | 47 | 103 | 142 |
| ALL OTHER EXPENDITURES | | | | | | | | | | |
| 62050 Official Representation | \$2,208 | \$0 | \$48,000 | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62060 Professional Services | 35,490 | 0 | 0 | 40,000 | 800 | 40,000 | 0 | 0 | 4,500 | 269,200 |
| 62070 Public Auditor 1% Fee | 42,013 | 363 | 9,718 | 6,558 | 43,836 | 23,018 | 9,957 | 20,452 | 36,020 | 46,315 |
| 62080 Advertising | 4,160 | 0 | 0 | 1,600 | 800 | 80 | 0 | 4,800 | 0 | 2,211 |
| 62090 Recruitment/Repatriation | 10,000 | 0 | 0 | 0 | 0 | 49,699 | 0 | 0 | 0 | 0 |
| 62100 Board & Other Compensation | 0 | 0 | 0 | 0 | 800 | 0 | 0 | 0 | 0 | 0 |
| 62240 Bank Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62250 Communications | 29,600 | 0 | 0 | 12,000 | 16,640 | 17,831 | 11,200 | 30,476 | 29,000 | 128,240 |
| 62260 Dues and Subscriptions | 7,600 | 0 | 38,800 | 3,321 | 0 | 8,155 | 400 | 2,800 | 0 | 6,400 |
| 62280 Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 800 | 0 | 28,000 |
| 62290 Licenses and Fees | 360 | 0 | 0 | 0 | 0 | 1,200 | 0 | 0 | 0 | 40 |
| 62300 Printing and Photocopying | 4,800 | 0 | 0 | 0 | 800 | 800 | 2,400 | 7,500 | 1,200 | 35,440 |
| 62399 Other Services & Charges | 0 | 0 | 0 | 0 | 0 | 1,600 | 0 | 0 | 0 | 0 |
| 62420 Rental-Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62430 Rental-Housing | 0 | 0 | 0 | 7,680 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62440 Rental Offices | 0 | 0 | 0 | 15,360 | 64,128 | 0 | 0 | 0 | 0 | 113,741 |
| 62460 Rental-Office Equipment | 0 | 0 | 0 | 0 | 2,944 | 0 | 0 | 0 | 0 | 0 |
| 62470 Rental-Heavy Equipments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62480 Rental-Others | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,360 | 0 | 1,120 |
| 62500 TRAVEL | 32,000 | 0 | 0 | 40,000 | 7,738 | 7,738 | 0 | 0 | 0 | 0 |
| 62660 Repair and Maintenance | 105,600 | 0 | 0 | 10,727 | 2,800 | 7,040 | 4,000 | 64,845 | 28,000 | 107,600 |
| 62670 All Others (Budget Only) | 0 | 2,613,915 | 447,109 | 223,059 | 216,255 | 0 | 0 | 0 | 0 | 0 |
| 62680 Freight and Handling | 1,600 | 0 | 0 | 0 | 0 | 640 | 400 | 800 | 0 | 600 |
| 62690 Personnel Training Costs | 4,000 | 0 | 0 | 0 | 0 | 7,200 | 0 | 0 | 0 | 16,502 |
| 62710 Utilities-Power | 544,000 | 54,618 | 23,304 | 15,000 | 357,065 | 27,974 | 33,200 | 381,775 | 448,000 | 132,476 |
| 62720 Utilities-Water | 0 | 0 | 0 | 0 | 0 | 9,661 | 0 | 241,879 | 5,912 | 61,142 |
| 62730 Utilities-Sewer | 0 | 0 | 0 | 0 | 0 | 11,246 | 0 | 225,026 | 0 | 7,606 |
| 62740 Hygienical Grooming(DYS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 |
| 62750 Cleaning Services | 10,400 | 0 | 0 | 3,360 | 3,264 | 0 | 2,784 | 1,760 | 0 | 20,400 |
| 62770 Cash Award | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63010 Books and Library Materials | 400 | 0 | 0 | 800 | 0 | 8,000 | 0 | 0 | 0 | 800 |
| 63020 Food Items | 3,600 | 0 | 0 | 0 | 0 | 0 | 0 | 4,300 | 560,000 | 0 |
| 63030 Fuel & Lubricate | 10,000 | 0 | 0 | 5,600 | 4,640 | 2,830 | 1,600 | 19,120 | 32,200 | 21,280 |
| 63040 Supplies-Office | 9,600 | 0 | 0 | 4,000 | 2,460 | 4,000 | 2,800 | 12,880 | 3,900 | 25,200 |
| 63050 Supplies-Operations | 9,888 | 0 | 0 | 8,000 | 2,400 | 4,000 | 4,800 | 18,272 | 93,000 | 81,160 |
| 63070 Medical - General Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,800 | 0 |
| 63080 Medical-Lab Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63090 Medical Pharma Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63120 Equipments under \$5000 | 0 | 0 | 0 | 4,000 | 0 | 2,480 | 0 | 0 | 0 | 5,600 |
| 64520 Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64530 Leaseholds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64540 Machinery Tools & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64550 Computer Systems & Equipment | 0 | 0 | 0 | 9,600 | 8,000 | 2,480 | 0 | 0 | 0 | 0 |
| 64560 Office Equipment | 0 | 0 | 0 | 0 | 0 | 32,777 | 0 | 0 | 0 | 0 |
| 64570 Office Furniture & Fixture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64580 Vehicles - Pub Ser & Admin. | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 | 0 | 0 |
| 64590 Vehicles - Heavy Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65120 Confidential Informants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65350 Judgements Agst. Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65400 Scholarships and Grants | 0 | 0 | 0 | 0 | 1,200,000 | 0 | 0 | 0 | 0 | 0 |
| 65800 Transfers Out - Gov't Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ALL OTHER EXPENDITURES | \$867,319 | \$2,668,896 | \$566,931 | \$450,665 | \$1,950,370 | \$270,449 | \$73,541 | \$1,046,845 | \$1,244,532 | \$1,111,073 |
| TOTAL PRSNL & ALL OTHERS | \$4,243,335 | \$5,282,161 | \$981,511 | \$662,319 | \$4,427,503 | \$2,324,847 | \$1,005,678 | \$2,215,553 | \$3,637,955 | \$4,677,761 |

EXH B 000025

Commonwealth of the N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014

EXHIBIT B

Consolidated Summary by Category

| Object Classification | Labor | Lands & Natural Resources | Public Safety | Public Works | Rota | Tinian | Saipan, N. Is. Mayors & Mun. Cncl | Boards & Comm | Independent Programs | Other Programs |
|--|------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------------|--------------------|----------------------|---------------------|
| PERSONNEL EXPENDITURES | | | | | | | | | | |
| 61090 Wages and Salaries-Civil SVS | \$352,725 | \$888,283 | \$4,514,475 | \$1,164,722 | \$2,089,988 | \$1,460,813 | \$36,764 | \$581,678 | \$462,476 | \$0 |
| 61100 Wages and Salaries-Ungraded | 200,510 | 227,100 | 219,800 | 649,837 | 1,784,544 | 2,583,027 | 1,104,807 | 288,876 | 409,507 | 0 |
| <i>Wages Adj for Austerity Holidays</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61110 Overtime Compensation | 0 | 0 | 300,289 | 0 | 0 | 51,500 | 0 | 0 | 0 | 0 |
| 61120 Standby Compensation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61140 Night Differential | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61150 Typhoon Differential | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61180 Personnel Insurance | 8,021 | 16,173 | 68,647 | 26,311 | 56,180 | 58,635 | 16,553 | 12,622 | 12,712 | 0 |
| 61190 Retirement Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,801,980 | 0 |
| <i>DB Ret. Adj for Austerity Holidays</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61195 401k DC Ret Emplr Contr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 436,809 | 0 |
| <i>DC Ret. Adj for Austerity Holidays</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61196 FICA Contribution | 34,301 | 69,153 | 363,478 | 112,503 | 245,550 | 259,662 | 70,777 | 53,975 | 54,356 | 0 |
| 61200 Subsistence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,800 | 0 |
| 61210 Health Insurance Premium | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700,000 | 0 |
| 61220 Medicare Contribution | 8,021 | 16,173 | 82,412 | 26,311 | 57,426 | 60,703 | 16,553 | 12,622 | 12,712 | 0 |
| <i>Medicare Adj for Austerity Holidays</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61230 Lump Sum Payment of A/L | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61250 Unemployment Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61260 Holiday Pay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61280 CIQ Overtime - Airport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61290 CIQ Overtime - Seaport | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61299 Personnel - Approp. Only | 0 | 0 | 827,981 | 0 | 85,947 | 91,149 | 0 | 0 | 146,287 | 0 |
| 61800 Transfer Out-Pers Approp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PER PERSONNEL EXPENDITURES | \$603,578 | \$1,216,882 | \$6,377,082 | \$1,979,684 | \$4,319,635 | \$4,565,489 | \$1,245,454 | \$949,773 | \$22,053,639 | \$0 |
| FTEs | 21 | 50 | 215 | 75 | 231 | 195 | 59 | 27 | 37 | 965 |
| ALL OTHER EXPENDITURES | | | | | | | | | | |
| 62050 Official Representation | \$0 | \$0 | \$0 | \$0 | \$13,000 | \$16,000 | \$52,000 | \$0 | \$0 | \$0 |
| 62060 Professional Services | 516 | 0 | 43,600 | 0 | 30,000 | 22,000 | 191,606 | 40,000 | 5,688,909 | 0 |
| 62070 Public Auditor 1% Fee | 6,757 | 19,036 | 77,299 | 38,254 | 53,044 | 58,584 | 18,099 | 11,919 | 302,355 | 81,104 |
| 62080 Advertising | 1,200 | 0 | 600 | 0 | 0 | 1,500 | 5,000 | 3,632 | 1,700 | 0 |
| 62090 Recruitment/Repatriation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62100 Board & Other Compensation | 0 | 0 | 0 | 0 | 0 | 0 | 2,200 | 10,560 | 0 | 0 |
| 62240 Bank Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62250 Communications | 6,330 | 1,600 | 48,000 | 8,000 | 39,827 | 67,305 | 18,316 | 24,605 | 38,040 | 0 |
| 62260 Dues and Subscriptions | 240 | 0 | 1,120 | 0 | 0 | 1,500 | 1,100 | 7,536 | 2,200 | 67,500 |
| 62280 Insurance | 0 | 0 | 8,000 | 0 | 0 | 0 | 0 | 0 | 283,230 | 0 |
| 62290 Licenses and Fees | 0 | 0 | 800 | 0 | 0 | 0 | 200 | 0 | 2,500 | 0 |
| 62300 Printing and Photocopying | 1,200 | 400 | 11,600 | 0 | 3,365 | 5,700 | 650 | 8,640 | 8,630 | 0 |
| 62399 Other Services & Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62420 Rental-Vehicles | 0 | 0 | 0 | 0 | 6,000 | 1,840 | 9,243 | 2,000 | 20,000 | 0 |
| 62430 Rental-Housing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700,000 | 0 |
| 62440 Rental Offices | 0 | 0 | 0 | 60,000 | 0 | 42,900 | 50,000 | 26,400 | 40,000 | 0 |
| 62460 Rental-Office Equipment | 0 | 0 | 0 | 0 | 16,050 | 0 | 1,750 | 4,832 | 2,500 | 0 |
| 62470 Rental-Heavy Equipments | 0 | 0 | 0 | 0 | 0 | 0 | 6,800 | 0 | 0 | 0 |
| 62480 Rental-Others | 0 | 0 | 0 | 0 | 0 | 0 | 1,467 | 8,000 | 4,400 | 0 |
| 62500 TRAVEL | 0 | 0 | 0 | 0 | 30,000 | 20,000 | 23,033 | 0 | 580,944 | 0 |
| 62660 Repair and Maintenance | 8,000 | 5,380 | 86,000 | 27,855 | 25,697 | 35,045 | 35,292 | 6,000 | 3,948 | 0 |
| 62670 All Others (Budget Only) | 0 | 463,544 | 0 | 0 | 0 | 0 | 0 | 0 | 162,662 | 0 |
| 62680 Freight and Handling | 0 | 0 | 7,600 | 0 | 7,164 | 13,117 | 2,000 | 3,200 | 30,000 | 0 |
| 62690 Personnel Training Costs | 0 | 0 | 0 | 0 | 0 | 0 | 2,700 | 3,200 | 0 | 0 |
| 62710 Utilities-Power | 22,400 | 109,914 | 475,887 | 1,584,167 | 679,241 | 318,707 | 46,504 | 67,683 | 243,254 | 0 |
| 62720 Utilities-Water | 3,200 | 56,846 | 116,260 | 29,931 | 0 | 486,874 | 0 | 0 | 858 | 0 |
| 62730 Utilities-Sewer | 3,200 | 31,260 | 101,940 | 35,555 | 0 | 67,110 | 0 | 0 | 936 | 0 |
| 62740 Hygienical Grooming(DYS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62750 Cleaning Services | 6,546 | 0 | 0 | 0 | 2,000 | 0 | 0 | 4,560 | 41,260 | 0 |
| 62770 Cash Award | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63010 Books and Library Materials | 0 | 0 | 1,920 | 0 | 0 | 1,000 | 1,000 | 0 | 500 | 0 |
| 63020 Food Items | 0 | 0 | 3,600 | 0 | 1,490 | 1,200 | 4,000 | 3,600 | 1,264 | 0 |
| 63030 Fuel & Lubricate | 4,032 | 6,758 | 340,000 | 56,000 | 81,822 | 121,605 | 48,771 | 4,600 | 30,576 | 0 |
| 63040 Supplies-Office | 1,600 | 2,700 | 11,200 | 4,800 | 9,318 | 14,980 | 4,700 | 6,160 | 8,600 | 0 |
| 63050 Supplies-Operations | 5,645 | 4,675 | 72,400 | 8,000 | 39,759 | 29,450 | 34,876 | 5,040 | 74,625 | 0 |
| 63070 Medical - General Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63080 Medical-Lab Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63090 Medical Pharma Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 300 | 0 | 0 | 0 |
| 63120 Equipments under \$5000 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 2,500 | 0 |
| 64520 Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 |
| 64530 Leaseholds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 |
| 64540 Machinery Tools & Equipment | 0 | 2,900 | 3,200 | 0 | 0 | 20,000 | 1,945 | 0 | 0 | 0 |
| 64550 Computer Systems & Equipment | 8,000 | 800 | 4,000 | 12,000 | 0 | 5,000 | 5,000 | 2,000 | 0 | 0 |
| 64560 Office Equipment | 0 | 0 | 4,800 | 0 | 0 | 0 | 2,500 | 0 | 0 | 0 |
| 64570 Office Furniture & Fixture | 0 | 0 | 2,400 | 0 | 0 | 0 | 1,500 | 0 | 0 | 0 |
| 64580 Vehicles - Pub Ser & Admin. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64590 Vehicles - Heavy Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65120 Confidential Informants | 0 | 0 | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65350 Judgements Agst. Government | 0 | 0 | 0 | 19,500 | 0 | 0 | 0 | 0 | 7,921 | 0 |
| 65400 Scholarships and Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65800 Transfers Out - Gov't Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,282,807 |
| ALL OTHER EXPENDITURES | \$78,866 | \$705,813 | \$1,430,226 | \$1,884,063 | \$1,037,777 | \$1,351,417 | \$582,552 | \$254,167 | \$8,484,313 | \$41,431,411 |
| TOTAL PRSNL & ALL OTHERS | \$682,444 | \$1,922,695 | \$7,807,308 | \$3,863,747 | \$5,357,412 | \$5,916,906 | \$1,828,006 | \$1,203,940 | \$30,537,952 | \$41,431,411 |

EXH B 000026

Commonwealth of the N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014

EXHIBIT B

Consolidated Summary by Category

| Object Classification | General Fund Total | Public Lands | Grand Total |
|--|----------------------|--------------------|----------------------|
| PERSONNEL EXPENDITURES | | | |
| 61090 Wages and Salaries-Civil SVS | \$18,642,290 | \$603,132 | \$19,245,422 |
| 61100 Wages and Salaries-Ungraded | 17,349,436 | 1,183,742 | 18,533,178 |
| <i>Wages Adj for Austerity Holidays</i> | 0 | 0 | 0 |
| 61110 Overtime Compensation | 449,364 | 0 | 449,364 |
| 61120 Standby Compensation | 0 | 0 | 0 |
| 61140 Night Differential | 0 | 0 | 0 |
| 61150 Typhoon Differential | 0 | 0 | 0 |
| 61180 Personnel Insurance | 522,372 | 25,910 | 548,282 |
| 61190 Retirement Contributions | 20,036,751 | 40,158 | 20,076,909 |
| <i>DB Ret. Adj for Austerity Holidays</i> | 0 | 0 | 0 |
| 61195 401k DC Ret Emplr Contr | 486,384 | 29,112 | 515,496 |
| <i>DC Ret. Adj for Austerity Holidays</i> | 0 | 0 | 0 |
| 61196 FICA Contribution | 2,324,130 | 110,786 | 2,434,916 |
| 61200 Subsistence | 16,800 | 0 | 16,800 |
| 61210 Health Insurance Premium | 794,536 | 0 | 794,536 |
| 61220 Medicare Contribution | 543,376 | 25,910 | 569,286 |
| <i>Medicare Adj for Austerity Holidays</i> | 0 | 0 | 0 |
| 61230 Lump Sum Payment of A/L | 0 | 0 | 0 |
| 61250 Unemployment Insurance | 0 | 0 | 0 |
| 61260 Holiday Pay | 93,000 | 0 | 93,000 |
| 61280 CIQ Overtime - Airport | 0 | 0 | 0 |
| 61290 CIQ Overtime - Seaport | 0 | 0 | 0 |
| 61299 Personnel - Approp. Only | 1,260,779 | 0 | 1,260,779 |
| 61800 Transfer Out-Pers Approp | 0 | 0 | 0 |
| PER PERSONNEL EXPENDITURES | \$62,519,218 | \$2,018,750 | \$64,537,968 |
| FTEs | 2,627 | 67 | 2,694 |
| ALL OTHER EXPENDITURES | | | |
| 62050 Official Representation | \$171,208 | \$0 | \$171,208 |
| 62080 Professional Services | 6,406,621 | 562,037 | 6,968,658 |
| 62070 Public Auditor 1% Fee | 904,701 | 52,087 | 956,788 |
| 62080 Advertising | 27,283 | 10,100 | 37,383 |
| 62090 Recruitment/Repatriation | 59,699 | 0 | 59,699 |
| 62100 Board & Other Compensation | 13,560 | 0 | 13,560 |
| 62240 Bank Charges | 0 | 0 | 0 |
| 62250 Communications | 527,010 | 23,850 | 550,860 |
| 62260 Dues and Subscriptions | 148,672 | 200 | 148,872 |
| 62280 Insurance | 320,030 | 16,887 | 336,917 |
| 62290 Licenses and Fees | 5,100 | 3,250 | 8,350 |
| 62300 Printing and Photocopying | 93,125 | 5,650 | 98,775 |
| 62399 Other Services & Charges | 1,600 | 0 | 1,600 |
| 62420 Rental-Vehicles | 39,083 | 0 | 39,083 |
| 62430 Rental-Housing | 707,680 | 0 | 707,680 |
| 62440 Rental Offices | 412,529 | 135,800 | 548,329 |
| 62460 Rental-Office Equipment | 28,076 | 4,920 | 32,996 |
| 62470 Rental-Heavy Equipments | 6,800 | 0 | 6,800 |
| 62480 Rental-Others | 22,347 | 0 | 22,347 |
| 62500 TRAVEL | 741,453 | 71,750 | 813,203 |
| 62660 Repair and Maintenance | 563,829 | 46,480 | 610,309 |
| 62670 All Others (Budget Only) | 4,126,544 | 2,000,000 | 6,126,544 |
| 62680 Freight and Handling | 67,121 | 3,500 | 70,621 |
| 62690 Personnel Training Costs | 33,602 | 2,375 | 35,977 |
| 62710 Utilities-Power | 5,565,169 | 92,400 | 5,657,569 |
| 62720 Utilities-Water | 1,012,564 | 6,960 | 1,019,524 |
| 62730 Utilities-Sewer | 483,879 | 0 | 483,879 |
| 62740 Hygienical Grooming(DYS) | 2,000 | 0 | 2,000 |
| 62750 Cleaning Services | 96,334 | 9,600 | 105,934 |
| 62770 Cash Award | 0 | 0 | 0 |
| 63010 Books and Library Materials | 14,420 | 200 | 14,620 |
| 63020 Food Items | 583,054 | 0 | 583,054 |
| 63030 Fuel & Lubricate | 791,434 | 44,400 | 835,834 |
| 63040 Supplies-Office | 128,898 | 23,500 | 152,398 |
| 63050 Supplies-Operations | 495,990 | 14,100 | 510,090 |
| 63070 Medical - General Supplies | 2,800 | 0 | 2,800 |
| 63080 Medical-Lab Supplies | 0 | 0 | 0 |
| 63090 Medical Pharma Supplies | 300 | 0 | 300 |
| 63120 Equipments under \$5000 | 19,580 | 31,000 | 50,580 |
| 64520 Improvements | 5,000 | 0 | 5,000 |
| 64530 Leaseholds | 200,000 | 0 | 200,000 |
| 64540 Machinery Tools & Equipment | 28,045 | 10,000 | 38,045 |
| 64550 Computer Systems & Equipment | 56,880 | 0 | 56,880 |
| 64560 Office Equipment | 40,077 | 1,000 | 41,077 |
| 64570 Office Furniture & Fixture | 3,900 | 0 | 3,900 |
| 64580 Vehicles - Pub Ser & Admin. | 15,000 | 70,000 | 85,000 |
| 64590 Vehicles - Heavy Equipment | 0 | 0 | 0 |
| 65120 Confidential Informants | 8,000 | 0 | 8,000 |
| 65350 Judgements Agst. Government | 27,421 | 0 | 27,421 |
| 65400 Scholarships and Grants | 1,200,000 | 0 | 1,200,000 |
| 65800 Transfers Out - Gov't Agency | 41,282,807 | 0 | 41,282,807 |
| ALL OTHER EXPENDITURES | \$67,491,225 | \$3,242,046 | \$70,733,271 |
| TOTAL PRSNL & ALL OTHERS | \$130,010,443 | \$5,260,796 | \$135,271,239 |

EXH B 000027

Commonwealth of the N. Mariana Islands
Governor's Budget Proposal
Fiscal Year 2014

EXHIBIT B

Judicial Branch

| Object Classification | Supreme Court 1691 | Superior Court 1690 | Admin. 1694 | Law Rev. 1692 | Total |
|---|--------------------------|---------------------------|--------------------|---------------------|--------------------|
| PERSONNEL EXPENDITURES | | | | | |
| 61090 Wages and Salaries-Civil SVS | | \$210,374 | \$64,380 | | \$274,754 |
| 61100 Wages and Salaries-Ungraded | 739,000 | 1,410,128 | 397,046 | 162,500 | 2,708,674 |
| <i>Wages Adj for Austerity/Unpaid Holidays</i> | | | | | 0 |
| 61110 Overtime Compensation | | | | | 0 |
| 61120 Standby Compensation | | | | | 0 |
| 61140 Night Differential | | | | | 0 |
| 61150 Typhoon Differential | | | | | 0 |
| 61180 Personnel Insurance | 10,716 | 23,497 | 6,691 | 2,356 | 43,260 |
| 61190 Retirement Contributions | | | | | 0 |
| <i>DB Ret. Adj for Austerity/Unpaid Holidays</i> | | | | | 0 |
| 61195 401k DC Ret Emplr Contr | 7,200 | 18,406 | 6,209 | 5,220 | 37,035 |
| <i>DC Ret. Adj for Austerity/Unpaid Holidays</i> | | | | | 0 |
| 61196 FICA Contribution | 45,418 | 100,471 | 28,608 | | 174,497 |
| 61200 Subsistence | | | | | 0 |
| 61210 Health Insurance Premium | 20,258 | 63,023 | 6,860 | 4,395 | 94,536 |
| 61220 Medicare Contribution | 10,716 | 23,497 | 6,691 | 2,356 | 43,260 |
| <i>Medicare Adj for Austerity/Unpaid Holidays</i> | | | | | 0 |
| 61230 Lump Sum Payment of A/L | | | | | 0 |
| 61250 Unemployment Insurance | | | | | 0 |
| 61260 Holiday Pay | | | | | 0 |
| 61280 CIQ Overtime - Airport | | | | | 0 |
| 61290 CIQ Overtime - Seaport | | | | | 0 |
| 61299 Personnel - Approp. Only | | | | | 0 |
| 61800 Transfer Out-Pers Approp | | | | | 0 |
| TOTAL PERSONNEL EXPENDITURES | \$833,308 | \$1,849,396 | \$516,485 | \$176,827 | \$3,376,016 |
| FTEs | 11 | 38 | 18 | 4 | 71 |
| ALL OTHER EXPENDITURES | | | | | |
| 62050 Official Representation | | | 2,208 | | 2,208 |
| 62060 Professional Services | | | 29,090 | 6,400 | 35,490 |
| 62070 Public Auditor 1% Fee | 8,333 | 18,494 | 13,226 | 1,960 | 42,013 |
| 62080 Advertising | | | 4,000 | 160 | 4,160 |
| 62090 Recruitment/Repatriation | | | 10,000 | | 10,000 |
| 62100 Board & Other Compensation | | | | | 0 |
| 62240 Bank Charges | | | | | 0 |
| 62250 Communications | | | 24,800 | 4,800 | 29,600 |
| 62260 Dues and Subscriptions | | | 7,200 | 400 | 7,600 |
| 62280 Insurance | | | | | 0 |
| 62290 Licenses and Fees | | | 120 | 240 | 360 |
| 62300 Printing and Photocopying | | | 4,800 | | 4,800 |
| 62399 Other Services & Charges | | | | | 0 |
| 62420 Rental-Vehicles | | | | | 0 |
| 62430 Rental-Housing | | | | | 0 |
| 62440 Rental Offices | | | | | 0 |
| 62460 Rental-Office Equipment | | | | | 0 |
| 62470 Rental-Heavy Equipments | | | | | 0 |
| 62480 Rental-Others | | | | | 0 |
| 62500 TRAVEL | | | 32,000 | | 32,000 |
| 62660 Repair and Maintenance | | | 104,000 | 1,600 | 105,600 |
| 62670 All Others (Budget Only) | | | | | 0 |
| 62680 Freight and Handling | | | 1,360 | 240 | 1,600 |
| 62690 Personnel Training Costs | | | 1,200 | 2,800 | 4,000 |
| 62710 Utilities-Power | | | 544,000 | | 544,000 |
| 62720 Utilities-Water | | | | | 0 |
| 62730 Utilities-Sewer | | | | | 0 |
| 62740 Hygienical Grooming(DYS) | | | | | 0 |
| 62750 Cleaning Services | | | 10,400 | | 10,400 |
| 62770 Cash Award | | | | | 0 |
| 63010 Books and Library Materials | | | | 400 | 400 |
| 63020 Food Items | | | 3,440 | 160 | 3,600 |
| 63030 Fuel & Lubricate | | | 9,600 | 400 | 10,000 |
| 63040 Supplies-Office | | | 8,000 | 1,600 | 9,600 |
| 63050 Supplies-Operations | | | 9,888 | | 9,888 |
| 63070 Medical - General Supplies | | | | | 0 |
| 63080 Medical-Lab Supplies | | | | | 0 |
| 63090 Medical Pharma Supplies | | | | | 0 |
| 63120 Equipments under \$5000 | | | | | 0 |
| 64520 Improvements | | | | | 0 |
| 64530 Leaseholds | | | | | 0 |
| 64540 Machinery Tools & Equipment | | | | | 0 |
| 64550 Computer Systems & Equipment | | | | | 0 |
| 64560 Office Equipment | | | | | 0 |
| 64570 Office Furniture & Fixture | | | | | 0 |
| 64580 Vehicles - Pub Ser & Admin. | | | | | 0 |
| 64590 Vehicles - Heavy Equipment | | | | | 0 |
| 65120 Confidential Informants | | | | | 0 |
| 65350 Judgements Agst. Government | | | | | 0 |
| 65400 Scholarships and Grants | | | | | 0 |
| 65800 Transfers Out - Gov't Agency | | | | | 0 |
| ALL OTHER EXPENDITURES | \$8,333 | \$18,494 | \$819,332 | \$21,160 | \$867,319 |
| ALL PERSNL & ALL OTHER EXP. | \$841,641 | \$1,867,890 | \$1,335,817 | \$197,987 | \$4,243,335 |

EXH B 000028